



## **AGENDA**

**April 22, 2025 – County Council Meeting – 10:00 a.m.**

- 1. Call to Order**
- 2. Changes to Agenda and Adoption of Agenda**
- 3. Confirmation of Minutes**
  - 3.1 March 20, 2025 Council Meeting
- 4. Delegations**
- 5. Council Priorities**
- 6. Requests for Decision**
  - 6.1 Subdivision File #03-2025
  - 6.2 Subdivision File #04-2025
  - 6.3 Community Investment Program
  - 6.4 Hamlet Cleanup Program Applications
  - 6.5 Gravel Inventory Control Policy
  - 6.6 Gravel Inventory Adjustments Policy OP 9014-01
  - 6.7 2025 STIP Projects – BF's 1195 and 75604
  - 6.8 Bridge Maintenance Tender: BF's 1865 and 74718
  - 6.9 Winter Maintenance Policy
  - 6.10 Snow Clearing Policy OP 9016-01-A
  - 6.11 2025 Final Budget
  - 6.12 2025 Property Tax Bylaw No. 1363-25
  - 6.13 Hamlet of Minburn Special Tax Rate Bylaw No. 1364-25
  - 6.14 2024 Audited Financial Statements
  - 6.15 County of Minburn No. 27 and MD of Wainwright Intermunicipal Collaboration Framework Extension
  - 6.16 Vegreville Intermunicipal Committee Meeting
- 7. Reports**
  - 7.1 Reeve
  - 7.2 Council
  - 7.3 CAO
  - 7.4 Operations
  - 7.5 Planning and Community Services
  - 7.6 Protective Services
  - 7.7 Corporate Services
- 8. Correspondence and Information Items**
  - 8.1 Town of Vegreville Invitation to RRFS Presentation
- 9. Councillor Requests (Information Requests and Notices of Motion)**
  - 9.1 Action Item List
- 10. Closed Session**
  - 10.1 Sequoia Resources Corp. – Bankruptcy Proceedings  
*FOIP Section 27, Privileged information*
  - 10.2 Development Application #2025-16  
*FOIP Section 16, Disclosure harmful to business interests of a third party*
- 11. Open Session**
- 12. Motions Arising out of the Closed Session**
- 13. Adjournment**



**COUNCIL MEETING MINUTES**

**March 20, 2025**

Council Members Present: Reeve Roger Konieczny, Division 3  
Deputy Reeve Kevin Bentley, Division 7  
Councillor Joey Nafziger, Division 1  
Councillor Eric Anderson, Division 2  
Councillor Cliff Wowdzia, Division 4  
Councillor Tara Kuzio, Division 5  
Councillor Carl Ogradnick, Division 6

Administration Present: Pat Podoborzny, Chief Administrative Officer  
Norm De Wet, Director of Operations  
Jason Warawa, Director of Corporate Services  
Mike Fundytus, Director of Protective Services  
Davin Gegolick, Director of Planning and Community Services  
Audra Kropielnicki, Executive Coordinator

**1 CALL TO ORDER**  
Reeve Konieczny called the meeting to order at 10:01 a.m.

**2 ADOPTION OF AGENDA**  
  
**2025-071**  
**Moved by:** Councillor Kuzio  
THAT the March 20, 2025 regular Council meeting agenda be adopted as presented. **Carried**

**3 CONFIRMATION OF MINUTES**  
  
3.1 February 18, 2025 County Council Meeting  
  
**2025-072**  
**Moved by:** Councillor Anderson  
THAT the February 18, 2025 regular Council meeting minutes be adopted as presented. **Carried**

**4 DELEGATIONS**

**5 COUNCIL PRIORITIES**  
  
**2025-073**  
**Moved by:** Councillor Ogradnick  
THAT the Council Priorities be accepted as information. **Carried**

**6 REQUESTS FOR DECISION**  
  
6.1 Subdivision File #02-2025  
  
**2025-074**  
**Moved by:** Councillor Wowdzia  
THAT County Council moves to conditionally approve Subdivision File #02-2025 per the recommendations of the report. **Carried**

- 6.2 Bylaw Enforcement Officer Bylaw No. 1359-24

**2025-075**

**Moved by:** Councillor Nafziger

THAT County of Minburn Council give Third and Final Reading to Bylaw Enforcement Officer Bylaw No. 1359-24.

**Carried**

- 6.3 Intermunicipal Subdivision and Development Appeal Board Agreement

**2025-076**

**Moved by:** Deputy Reeve Bentley

THAT County Council moves to enter into an Intermunicipal Subdivision and Development Appeal Board (SDAB) Agreement with Lamont County, Town of Lamont, Town of Bruderheim, Town of Mundare, Village of Andrew, Village of Chipman, and Village of Innisfree.

**Carried**

- 6.4 Policy Review - OP 9004-01-A Annual Safety Allowance

**2025-077**

**Moved by:** Councillor Anderson

THAT County Council move to repeal Policy OP 9004-01-A Annual Safety Allowance.

**Carried**

- 6.5 Policy Review - OP 9010-01 – Contractor Heavy Duty Equipment Moving Costs

**2025-078**

**Moved by:** Councillor Kuzio

THAT County Council move to repeal Policy OP 9010-01 Contractor Heavy Duty Equipment Moving Costs.

**Carried**

- 6.6 Policy Review - OP 9012-01 Basic Tools Motor Grader

**2025-079**

**Moved by:** Deputy Reeve Bentley

THAT County Council move to repeal Policy OP 9012-01 Basic Tools Motor Grader.

**Carried**

- 6.7 Policy Review - OP 9013-01 Gravel Truck Owner Operators Liability Insurance and WCB

**2025-080**

**Moved by:** Councillor Anderson

THAT County Council move to repeal Policy OP 9013-01 Gravel Truck Owner Operators Liability Insurance and WCB.

**Carried**

- 6.8 Policy Review - OP 9017-01-A Application of Road Oil by Parties other than the County

**2025-081**

**Moved by:** Councillor Nafziger

THAT County Council move to repeal Policy OP 9017-01-A Application of Road Oil by Parties other than the County.

**Carried**

6.9 2025 STIP Program

**2025-082**

**Moved by:** Deputy Reeve Bentley

That County Council approves the contract with TerraPro Inc. for the replacement of BF 01819, BF 75589, and BF 78718, with a total project cost of \$1,555,332.00, including engineering, contingency, fish salvage, and excluding GST.

**Carried**

6.10 2025 Construction Program

**2025-083**

**Moved by:** Councillor Nafziger

THAT County Council approve the 2025 Construction Program as presented at a total estimated project cost of \$1,338,341.14.

**Carried**

6.11 Unit 334 Repair - 2018 John Deere Grader

**2025-084**

**Moved by:** Councillor Anderson

THAT County Council approve the sale of Unit 334, John Deere Grader for \$90,000 to Brandt Tractor.

**Carried**

6.12 Draft Agricultural Service Board Strategic Plan 2025-2029

**2025-085**

**Moved by:** Councillor Ogrodnick

THAT County Council approve the draft County of Minburn Agricultural Services Board 2025 to 2029 Strategic Plan.

**Carried**

6.13 Funding Request - Health Care Providers Attraction and Recruitment Committee

**2025-086**

**Moved by:** Councillor Anderson

THAT Council approve the Health Care Providers Attraction and Recruitment Committee funding request in the amount of \$7,325.50.

**Carried**

6.14 Regional Assessment Review Board

**2025-087**

**Moved by:** Councillor Nafziger

THAT County Council direct Administration to pursue a partnership with the Capital Region Assessment Services Commission (CRASC) for the provision of assessment review board services for the County of Minburn.

**Carried**

6.15 County of Minburn No.27 and the County of Two Hills Intermunicipal Collaboration Framework Extension

**2025-088**

**Moved by:** Councillor Kuzio

THAT the County of Minburn Council authorizes the agreement amending the Intermunicipal Collaboration Framework Agreement with the County of Two Hills to extend the term of the agreement from 2024 to 2027.

**Carried**

- 6.16 County of Minburn No.27 and Beaver County Intermunicipal Collaboration Framework Extension

**2025-089**

**Moved by:** Deputy Reeve Bentley

THAT the County of Minburn Council authorizes the agreement amending the Intermunicipal Collaboration Framework Agreement with Beaver County to extend the term of the agreement from 2024 to 2027.

**Carried**

- 6.17 County of Minburn No.27 and the Town of Vegreville Intermunicipal Collaboration Framework Extension

**2025-090**

**Moved by:** Councillor Ogrodnick

THAT the County of Minburn Council authorizes the agreement amending the Intermunicipal Collaboration Framework Agreement with the Town of Vegreville to extend the term of the agreement from 2024 to 2027.

**Carried**

- 6.18 County of Minburn No.27 and the Village of Innisfree Intermunicipal Collaboration Framework Extension

**2025-091**

**Moved by:** Councillor Wowdzia

THAT the County of Minburn Council authorizes the agreement amending the Intermunicipal Collaboration Framework Agreement with the Village of Innisfree to extend the term of the agreement from 2024 to 2027.

**Carried**

**7 REPORTS**

- 7.1 Reeve
- 7.2 Council
- 7.3 CAO
- 7.4 Operations
- 7.5 Planning and Community Services
- 7.6 Protective Services
- 7.7 Corporate Services

**2025-092**

**Moved by:** Councillor Kuzio

THAT Council accepts the reports as presented.

**Carried**

*Norm De Wet left the meeting at 11:03 a.m.  
Norm De Wet returned to the meeting at 11:05 am.*

*Jason Warawa left the meeting at 11:07 a.m.  
Jason Warawa returned to the meeting at 11:09 a.m.*

*Reeve Konieczny adjourned the meeting at 11:16 a.m.  
Reeve Konieczny reconvened the meeting at 11:24 a.m.*

**8 CORRESPONDENCE AND INFORMATION ITEMS**

- 8.1 **Dave & Kathy Osinchuk re RR 154 between Twp Rd 540 and 542 and RR 153 between Highways 631 and 16A**  
Letter received regarding winter road maintenance of Range Road 154 between Township Roads 540 and 542 as well as Range Road 153 between Hwy 631 and Hwy 16A.

**2025-093**

**Moved by: Councillor Nafziger**

Council moved that Administration send a letter advising winter road closures will be reviewed prior to winter 2025-2026.

**Carried**

- 8.5 Alberta Municipal Affairs re *Provincial Priorities Act* and Processing Federal Agreements

As of April 1, 2025 the *Provincial Priorities Act* comes into effect. Municipalities will be required to obtain approval from the Alberta Government prior to entering, amending or renewing an agreement with the federal government.

**2025-094**

**Moved by:** Deputy Reeve Bentley

THAT Council accept the correspondence as information.

**Carried**

**9 COUNCILLOR REQUESTS** (Information Requests and Notices of Motion)

- 9.1 Action Item List

**2025-095**

**Moved by:** Councillor Ogrodnick

THAT Council accept the Action Item List as information.

**Carried**

**10 CLOSED SESSION**

**11 OPEN SESSION**

**12 MOTIONS ARISING OUT OF THE CLOSED SESSION**

**13 ADJOURNMENT**

Reeve Konieczny declared the meeting adjourned at 11:55 a.m.

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Reeve

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Chief Administrative Officer

# STRATEGIC PRIORITIES CHART (April 2025)

## COUNCIL PRIORITIES

### NOW

1. **RECREATION AGREEMENT VEGREVILLE:** Intermunicipal
2. **WASTE AGREEMENT VEGREVILLE:** Intermunicipal
3. **ASB STRATEGIC BUSINESS PLAN:**

### TIMELINE

- May 2025  
May 2025  
June 2025

### NEXT

- ASB BUSINESS PLAN & POLICY REVIEW
- WINTER MAINTENANCE POLICY
- CROSSROADS ECONOMIC DEVELOPMENT FRAMEWORK
- REGIONAL ARB INVESTIGATION
- REGIONAL SDAB INVESTIGATION

### ADVOCACY

- *Policing Services/Costs (RMA)*
- *Bridge Funding Continuity (RMA)*
- *Stabilized FCSS Funding*
- *Mental Health Supports in Rural Alberta*
- *SL3/SL4 Seniors Facility Support (AHS)*
- *Water Act Enforcement and Approvals (AEP)*
- *Rural Medical Services (RMA)*

## ADMINISTRATIVE INITIATIVES

### OFFICE OF THE CAO

1. **RECREATION AGREEMENT: VEGREVILLE** – May 2025
2. **WASTE AGREEMENT VEGREVILLE** – May 2025
3. 2025 Municipal Election Legislation – April 2025
4. ICF Extensions with municipal neighbours – April 2025
5. Elected Officials Committees and Boards Terms of Reference – May 2025
6. Summer Staff Orientation

### CORPORATE SERVICES

1. ERP Conversion Project – June 2025
2. Cashflow forecast/investment portfolio update – April 2025
3. Multi-factor Authentication Implementation – April 2025
4. 2025 Final Budget and Tax Rate Bylaw – April 2025
5. Update Procurement Policy – May 2025
6. Update IT Policies/Procedures – May 2025
7. Update HR Policies/Documents – May 2025

### Planning and Community Services

1. ONBOARDING NEW EMPLOYEE – Ongoing
2. Cemetery Survey and Software – April 2025
3. COMMUNITY INVESTMENT PROGRAM PROPOSAL – April 2025
4. HAMLET CLEAN UP PROGRAM: APPLICANT SELECTION – April 2025
5. Add Volunteering Opportunities to Website – May 2025
6. Website Update – May 2025
7. 360-Degree Video Solution: MRF driving roads – July 2025
8. Update LAS and Rotary Peace Park Agreements – November 2025
9. Crossroads Economic Development Alliance: FDI Strategy and Communications Project – December 2025

### Protective Services

1. Updated Health & Safety Manual – Ongoing
2. Bylaw Enforcement Role – Ongoing
3. Fire Fighter Recruitment – Ongoing
4. Hazard Reduction Burns – May 2025
5. Review Mutual Aid Agreements – November 2025

### OPERATIONS

1. Operations Shop Concept Investigation – needs strategic plan from Council
2. Projects – Planning underway for 2025
3. Bridges – Capital replacement tenders being closed – Final tenders closing April 1015
4. WINTER MAINTENANCE POLICY – April 2025
5. Gravel Inventory Control Policy – April 2025

### AGRICULTURE & UTILITIES

1. **ASB STRATEGIC PLAN** – June 2025
2. ASB POLICY REVIEW – June 2025
3. ASB Regional Conference – June 2025
4. WASTE AGREEMENT VEGREVILLE – May 2025

### CODES:

BOLD CAPITALS = Now Priorities; CAPITALS = Next; *Italics* = Advocacy; Regular Case = Operational Strategies

## 2 – 3 Year OUTLOOK

1. *Service Level Review* – **February 2026**
2. *Strategic Plan Workshops* – **March 2025**



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



# COUNTY OF MINBURN NO. 27

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4909 - 50th Street  
Vegreville, Alberta  
Canada T9C 1R6

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Fax: (780) 632-6296

www.MinburnCounty.ab.ca  
E-Mail: info@minburncounty.ab.ca

## **COUNTY OF MINBURN NO. 27 SUBDIVISION AUTHORITY OFFICER REPORT**

### **A. BACKGROUND:**

**File Number:** 03-2025

**Legal:** Pt. SE 32-52-15-W4M

**Owner:** Roman and Marilyn Sambir

**Applicant:** Krawchuk Land Surveys Ltd.

**Date Accepted:** March 3, 2025

**Decision Due Date:** May 2, 2025

**Existing Use:** Agricultural

**Proposed Use:** Agricultural

**Gross Area:** 41.05 Ha (101.33 ac)

**Proposed Area:** Lot 1, Block 1 – 20.54 Ha (50.77 ac)

**Zoning:** A: Agricultural District

**Division:** 6

### **B. DESCRIPTION OF PROPOSAL:**

The subject property is located on Pt. SE 32-52-15-W4M in Division 6, 4 km west of Vegreville on Rge Rd 154 and Hwy 16, across the highway from the Viterra grain terminal. The applicant is proposing to evenly split the agricultural parcel into two agricultural parcels.

Both proposed Lot 1 and the remnant are each 20.54 Ha (50.77 ac), encompassing productive farmland with a few wetlands throughout. There is existing access to both parcels off Rge Rd 154. Road widening dedication hasn't yet been dedicated to Rge Rd 154.

### **C. NOTIFICATION:**

Adjacent property owners and agencies were notified on March 4, 2025 (Alberta Transportation and Economic Corridors was notified on April 8). One adjacent landowner responded and had no concerns after providing clarity on the proposal. Received the standard responses from agencies with no objections.

**D. COMPLIANCE:**

The proposed subdivision complies with the Subdivision and Development Regulation and municipal statutory plans.

**E. RESERVES:**

Pursuant to Section 663(b) of the Municipal Government Act, reserves are not required.

**F. RECOMMENDATION**

That the proposed subdivision application be **approved**, subject to the following conditions:

1. That prior to endorsement, a registerable instrument be prepared by an Alberta Land Surveyor and submitted to the County, and the registerable instrument shall be in conformance with the approved tentative plan of subdivision.
2. That the registered owner/applicant enter into a development agreement by way of Caveat with the County of Minburn pursuant to Sections 661 and 662 of the Municipal Government Act, 2000 as amended, pertaining to the provision of land for future road widening as required.
3. That all outstanding property taxes are to be paid pursuant to Section 654 of the Municipal Government Act, 2000 as amended.

Information Items (these are not conditions of approval):

1. That a development permit application is required for any proposed future development of the subject lot (i.e. addition, change in use, Accessory Building, etc.). Please contact County of Minburn Planning and Development at 780-632-2082 for further information.
2. That the landowner should be aware that Highway 16 is classified as a freeway. With this ultimate condition, all existing "at-grade" public and private intersections will be removed. The only access to and from the Highway will be via grade separated interchanges, resulting in more circuitous and less convenient access to this site.
3. That the necessary Safety Code Permits, which include building, plumbing, electrical, gas and private sewage permits would be required prior to any and all new construction, alteration, or change in use or occupancy of a building on-site. Please contact the Inspections Group for further information on Safety Code Permit requirements.
4. That registration of the proposed subdivision at the Land Titles office may result in a change in the assessment of proposed Lot 1, Block 1. Please contact Municipal

Assessment Services at 780-939-3310 with regards to any questions about assessment.

5. The proposed subdivision may be affected by a permanent, naturally occurring body of water or watercourse. The Province has an interest in the Crown ownership of Provincial waterbodies/or Public Land boundaries in Alberta. **Development or water diversion may not occur in waterbodies including wetlands, watercourses, or Public Lands without prior consultation and approval from Alberta Environment and Protected Areas.** If you have any questions about development on or near water bodies, watercourses, or public land please contact Alberta Environment and Protected Areas prior to undertaking any activity (including construction of a private driveway) within or near the lake/wetland.
6. That approval of this application does not excuse the applicant from ascertaining and complying with the requirements of other municipal bylaws, easements, environmental reserve easements, covenants, conservation agreements, development agreements, or Provincial or Federal statutes, regulations, licenses or codes or standards of practice.

**G. ATTACHMENTS:**

- ◆ Location plan
- ◆ Tentative Plan of Subdivision
- ◆ Inspection Summary

# Location Plan



Twp. Rd. 532

To Mundare

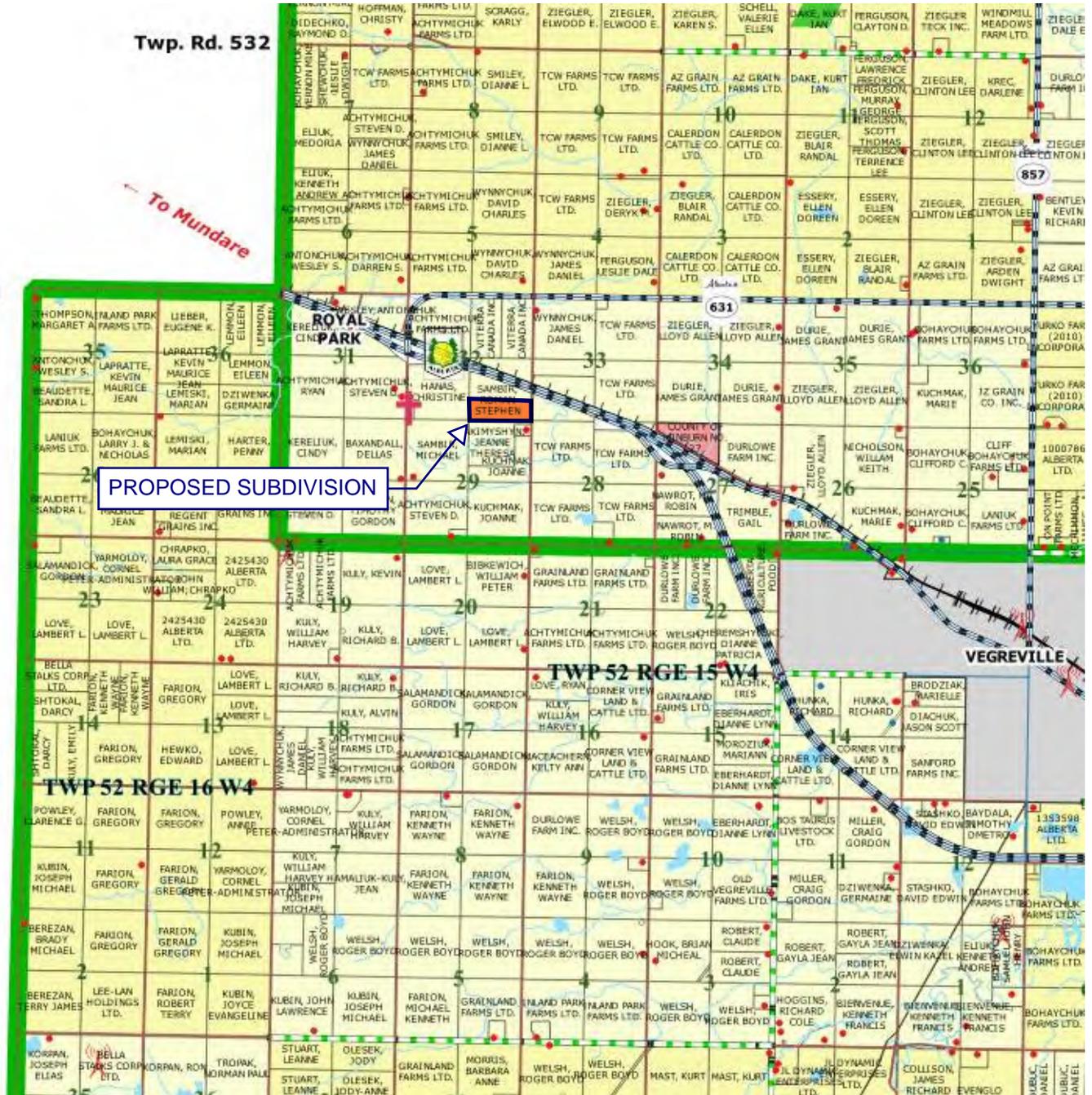
Twp. Rd. 530

PROPOSED SUBDIVISION

Twp. Rd. 524

Twp. Rd. 522

Twp. Rd. 520

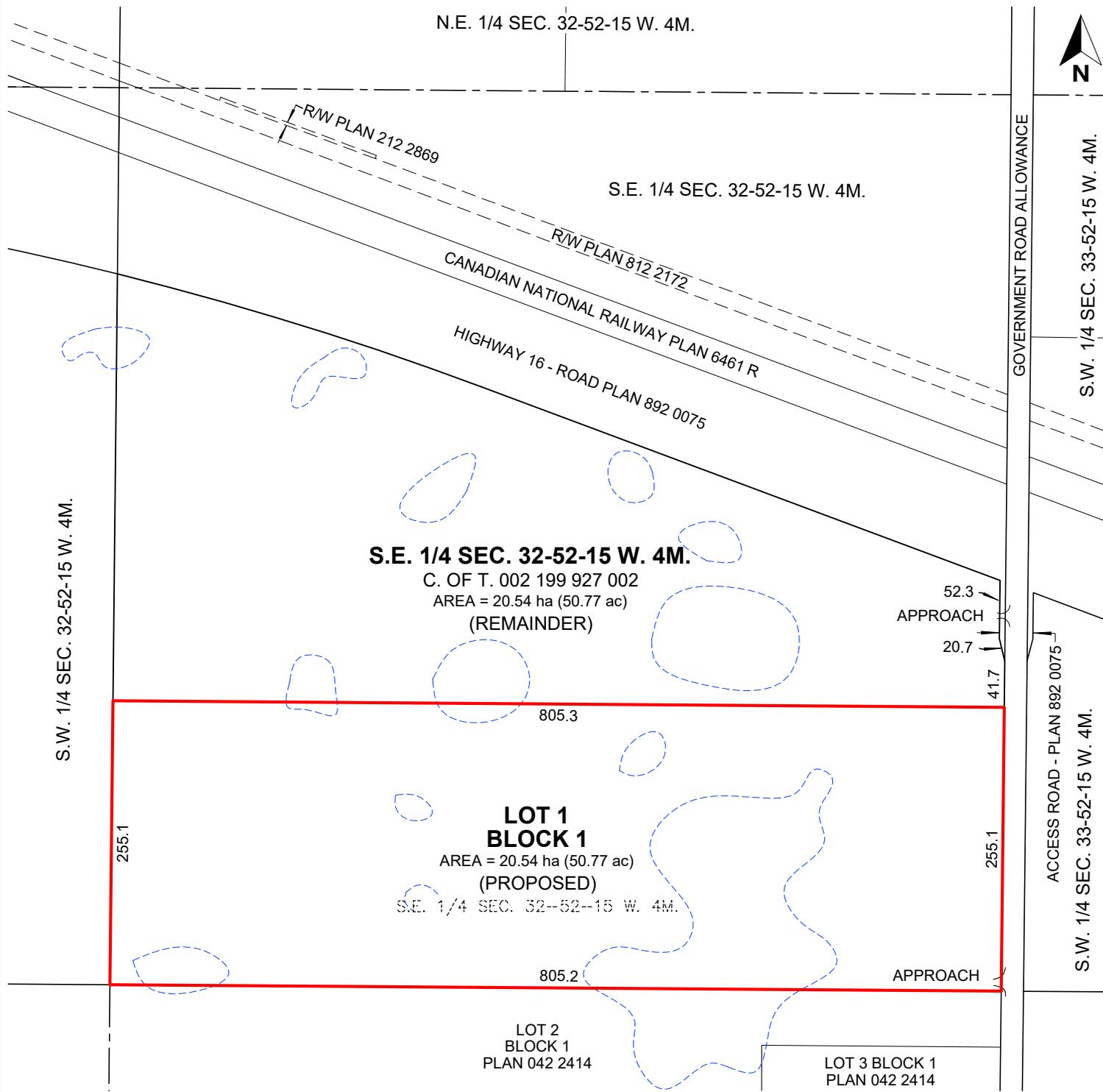


# TENTATIVE PLAN

## SHOWING PROPOSED SUBDIVISION WITHIN

### S.E. SEC.32 TWP.52 RGE.15 W.4 M.

### COUNTY OF MINBURN NO. 27



**Notes:**

- A field inspection has not been conducted, dimensions and areas are more or less and **subject to change**.
- Distances are in metres and decimals thereof.
- Aerial imagery: © Microsoft Corporation © Digital Globe
- Location of low/wet areas derived from aerial imagery dated October 19, 2023

**Legend:**

- Low/Wet area
- Subject parcel boundaries



Box 945, St. Paul, AB, T0A 3A0  
 info@krawchuklandsurveys.ca  
 Ph. 780-614-5653  
 Fax. 833-859-4204

**Abbreviations:**

a.	acre	R/W	right of way
c. of t.	certificate of title	S.	South
E.	East	W.	West
ha.	hectare		
M.	meridian		
N.	North		

Scale 1:5000

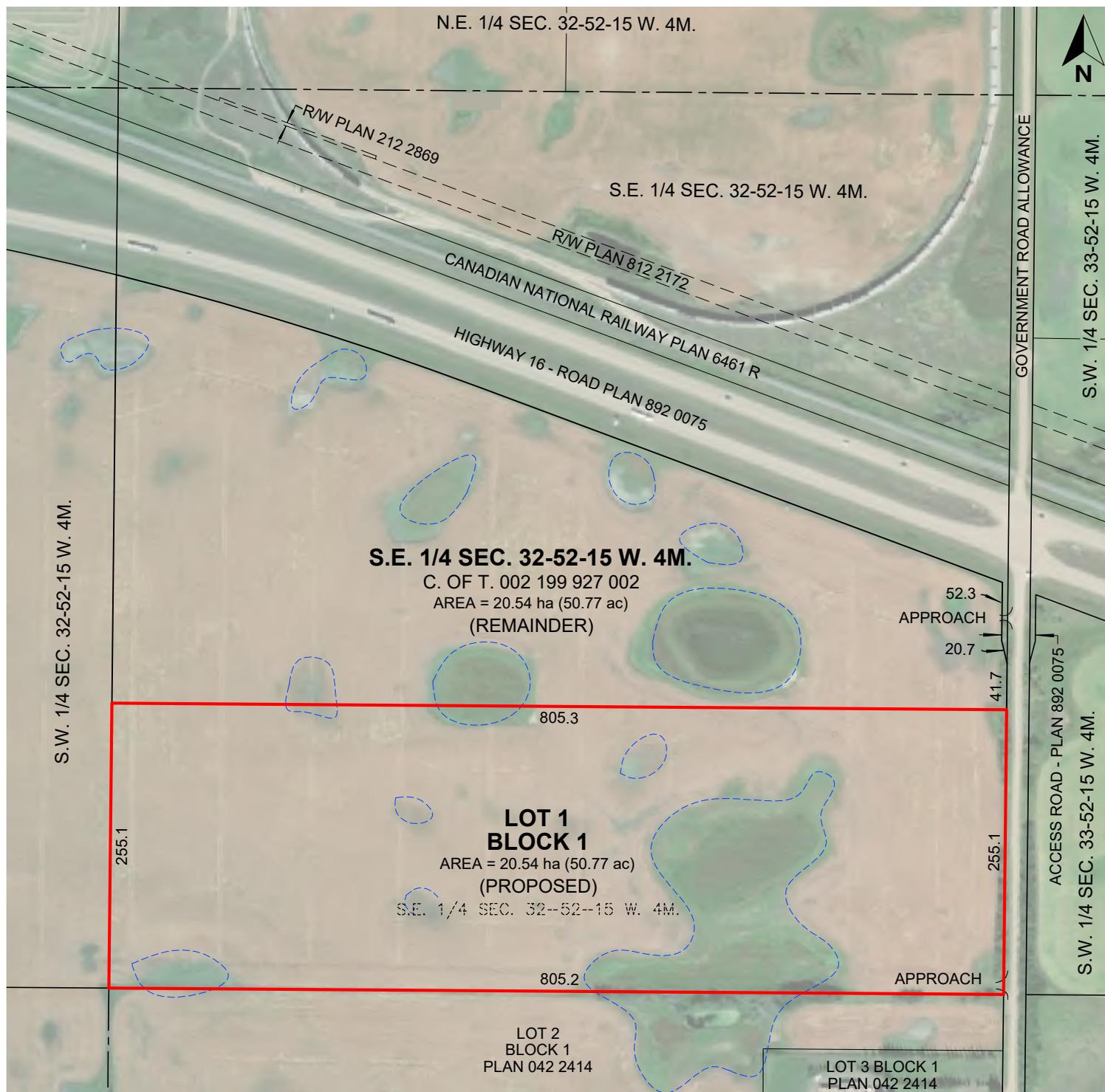
Date issued: Feb. 19, 2025  
 File: 24-01-0186 Rev 0

# TENTATIVE PLAN

## SHOWING PROPOSED SUBDIVISION WITHIN

### S.E. SEC.32 TWP.52 RGE.15 W.4 M.

### COUNTY OF MINBURN NO. 27



- Notes:
- A field inspection has not been conducted, dimensions and areas are more or less and **subject to change**.
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  - Aerial imagery: © Microsoft Corporation © Digital Globe
  - Location of low/wet areas derived from aerial imagery dated October 19, 2023

- Legend:
- Low/Wet area
  - Subject parcel boundaries



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Abbreviations:

- |          |                      |     |              |
|----------|----------------------|-----|--------------|
| a.       | acre                 | R/W | right of way |
| c. of t. | certificate of title | S.  | South        |
| E.       | East                 | W.  | West         |
| ha.      | hectare              |     |              |
| M.       | meridian             |     |              |
| N.       | North                |     |              |

Scale 1:5000

Date issued: Feb. 19, 2025  
File: 24-01-0186 Rev 0

From SE corner of quarter facing NW: proposed Lot 1. Viterra grain terminal seen in distance on north side of Hwy 16. 2 existing approach to both proposed Lot 1 and the remnant via Rge Rd 154.



From NE corner of quarter facing SW: land is generally flat productive farm land with a few wet/low spots



From SW corner facing NE: south boundary of proposed Lot 1 bounded by the existing fence line.



**Inspection Summary:**

- Topography – flat
- Soil characteristics – loam
- Nature of vegetation and water – shelter belt on south and east property boundaries, sloughs/low spots throughout the quarter.
- Private Sewage/water well – n/a
- Use of land in the vicinity – Agricultural, rural residential, mechanical business, Hwy 16, Viterra grain terminal



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: Pat Podoborzny



# COUNTY OF MINBURN NO. 27

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## **COUNTY OF MINBURN NO. 27 SUBDIVISION AUTHORITY OFFICER REPORT**

### **A. BACKGROUND:**

**File Number:** 04-2025

**Legal:** NW 22-51-10-W4M

**Owner/Applicant:** Brandi Tomlinson

**Date Accepted:** February 28, 2025

**Decision Due Date:** April 29, 2025

**Existing Use:** Agricultural/Rural Residential

**Proposed Use:** Rural Residential

**Gross Area:** 64.7 Ha (160 ac)

**Proposed Area:** Lot 1, Block 1 – 7.96 Ha (19.6 ac)

**Zoning:** A: Agricultural District

**Division:** 3

### **B. DESCRIPTION OF PROPOSAL:**

The subject property is located on NW 22-51-10-W4M in Division 3, approximately 12 km NE of Innisfree on Rge Rd 103 and Twp Rd 514. The applicant is proposing to separate the existing yard site from the quarter section.

Proposed Lot 1 is 7.96 Ha (19.6 ac) containing the treed yard site, dwelling, several outbuildings, and a large wetland north of the yard site. The proposed remnant parcel primarily consists of productive farmland with low/wet areas throughout. There are two existing approaches to proposed Lot 1 off Rge Rd 103 and one existing approach off Twp Rd 514 providing access to the NE corner of the proposed remnant parcel. Road widening dedication hasn't yet been dedicated towards Rge Rd 103 or Twp Rd 514.

### **C. NOTIFICATION:**

Adjacent property owners and agencies were notified on February 28, 2025. Received the standard responses from agencies with no objections.

**D. COMPLIANCE:**

A covered porch addition appears to have been developed onto the dwelling between 2018 and 2023 without development permit approval. The existing septic pump out appears to meet the minimum required setbacks to the new property boundaries.

**E. RESERVES:**

Pursuant to Section 663(a) of the Municipal Government Act, reserves are not required.

**F. RECOMMENDATION**

That the proposed subdivision application be **approved**, subject to the following conditions:

1. That prior to endorsement, a registerable instrument be prepared by an Alberta Land Surveyor and submitted to the County, and the registerable instrument shall be in conformance with the approved tentative plan of subdivision.
2. That prior to endorsement of the registerable instrument, a development permit be issued for the covered porch addition located on proposed Lot 1, Block 1.
3. That the registered owner enters into a development agreement by way of Caveat with the County of Minburn pursuant to Sections 661 and 662 of the Municipal Government Act, 2000 as amended, pertaining to the provision of land for future road widening as required.
4. That all outstanding property taxes are to be paid pursuant to Section 654 of the Municipal Government Act, 2000 as amended.

Information Items (these are not conditions of approval):

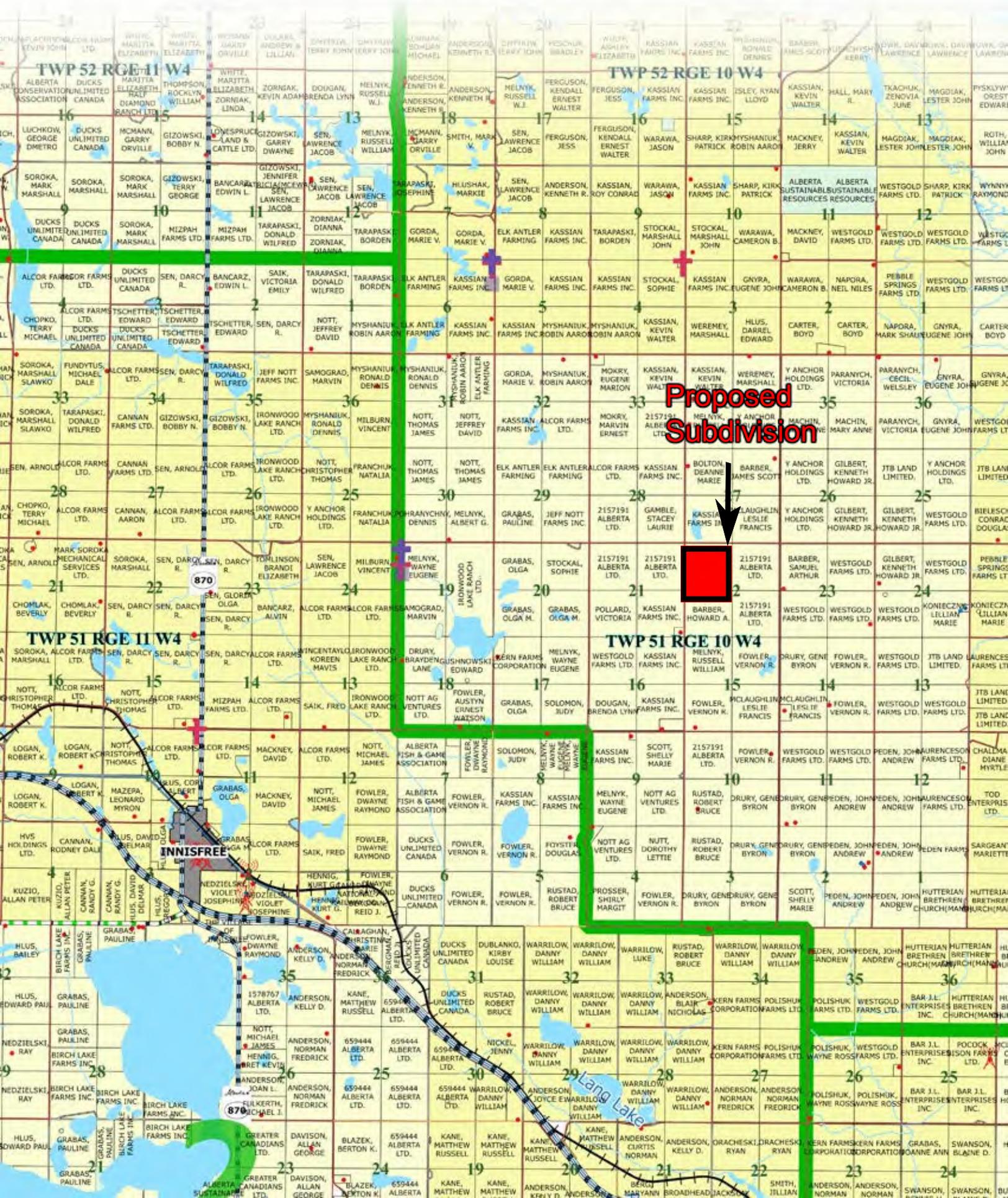
1. That a development permit application is required for any proposed future development of the subject lot (i.e. addition, change in use, Accessory Building, etc.). Please contact County of Minburn Planning and Development at 780-632-2082 for further information.
2. That the necessary Safety Code Permits, which include building, plumbing, electrical, gas and private sewage permits would be required prior to any and all new construction, alteration, or change in use or occupancy of a building on-site. Please contact the Inspections Group for further information on Safety Code Permit requirements.
3. That registration of the proposed subdivision at the Land Titles office may result in a change in the assessment of proposed Lot 1, Block 1. Please contact Municipal Assessment Services at 780-939-3310 with regards to any questions about assessment.

4. The proposed subdivision may be affected by a permanent, naturally occurring body of water or watercourse. The Province has an interest in the Crown ownership of Provincial waterbodies/or Public Land boundaries in Alberta. **Development or water diversion may not occur in waterbodies including wetlands, watercourses, or Public Lands without prior consultation and approval from Alberta Environment and Protected Areas.** If you have any questions about development on or near water bodies, watercourses, or public land please contact Alberta Environment and Protected Areas prior to undertaking any activity (including construction of a private driveway) within or near the lake/wetland.
5. That approval of this application does not excuse the applicant from ascertaining and complying with the requirements of other municipal bylaws, easements, environmental reserve easements, covenants, conservation agreements, development agreements, or Provincial or Federal statutes, regulations, licenses or codes or standards of practice.

**G. ATTACHMENTS:**

- ◆ Location plan
- ◆ Tentative Plan of Subdivision
- ◆ Inspection Summary

# Subdivision Location Plan



**TENTATIVE PLAN SHOWING  
PROPOSED SUBDIVISION**  
WITHIN  
**N.W.1/4 Sec.22 Twp.51 Rge.10 W.4M.**  
COUNTY OF MINBURN No.27



**LEGEND**

- Proposed Parcel shown as: .....
- Water Well Location shown as: ..... ⊕
- Pumpout Location shown as: ..... ⊕
- Septic Tank Location shown as: ..... ⊕
- Powerpole shown as: ..... ⊕
- Power Line shown as: .....  OHP  OHP
- Trees shown as: ..... ⊙

Cad File: X084124\_TNT\_2025-02-13\_R0

	Plan Prepared by: Explore Geomatics Inc. Edmonton, Alberta Toll Free 1-866-936-1805 Fax No. 780-800-1927	Distances are in metres and decimals thereof.	<b>No.</b>	<b>DATE</b>	<b>DESCRIPTION</b>
			<span style="border: 1px solid black; padding: 2px;">0</span>	Feb. 13, 2025	Issued
Job: X084124	Rev. <span style="border: 1px solid black; padding: 2px;">0</span>	SURVEYED BY: Y.V.	CHK'D BY: K.O.	DRAWN BY: M.S.	



From SW corner of proposed Lot 1 facing NE: proposed Lot 1 includes the slough area to the north (intersection of Twp Rd 514/Rge Rd 103), existing yard site with tree stands, dwelling, and multiple out buildings. 2 existing approaches off Rge Rd 103 providing access to proposed Lot 1.



From east side of proposed Lot 1, facing west: buildings and corrals within proposed Lot 1.



From NW corner of proposed Lot 1 (Twp Rd 514/Rge Rd 103 intersection) facing SE: proposed remnant parcel is primarily cultivated farm land with sloughs and shrubs.



Drone photo of front/south side of dwelling: covered porch seems to have been developed between 2018 and 2023 when comparing aerial photos (no development permits on file).



2 images of the septic pump out located just north of the dwelling



Water well located near shed NE of dwelling





**Inspection Summary:**

- Topography – mixed, mostly flat
- Soil characteristics – loam
- Nature of vegetation and water – slough on NW corner of the quarter, tree stands and shrubs near yard site and a few low/wet spots and shrubs on proposed remnant parcel.
- Private Sewage/water well – confirmed by way of the existing septic pump out and water well located within proposed Lot 1.
- Use of land in the vicinity – Agricultural and rural residential – no compatibility issues.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## RFD Appendix

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# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## RFD Appendix

A large, empty rectangular box with a thin black border, intended for the RFD Appendix content.



# Policy

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## Gravel Inventory Control

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**Policy Number:** OP\_\_\_\_

**Supersedes Policy Number:** NEW

**Approved by Council:** TBD

**Next Review Date:** TBD

**Resolution No:** TBD

**Last Review Date:** TBD

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### **POLICY STATEMENT**

This policy relates to the control of the gravel inventory throughout the year as well as the quantification of such inventory at the end of the fiscal year.

Given the large quantities and significant value of aggregate owned by the County, it is management's responsibility to ensure sufficient processes are in place to reasonably measure any aggregate that is acquired or removed for operational purposes and to safeguard the associated stockpiles against unauthorized access and preventable inventory loss. Together these practices serve as an internal control mechanism that supports the County's financial position.

### **POLICY PRINCIPLES**

1. Gravel stockpiles owned by the County should be secured with fencing and locked gates wherever possible.
2. Periodic inspection of the stockpiles should be undertaken to identify unauthorized access and possible theft.
3. All aggregate purchases shall be made through written contract with special consideration being given to quality, measurement, price, storage and term.
4. All gravel purchases and inventory stock transfers must be recorded and provided to the Director of Operations or designate to be documented within inventory systems.
5. County employees or contractors loading and utilizing gravel from County stockpiles must provide written or electronic records to the Director of Operations or designate of the volume of gravel hauled.

6. To ensure accurate measurement of the aggregate at the end of the fiscal year, the County shall use the services of a qualified third-party contractor/consultant who will physically confirm the presence of all the aggregate stockpiles, but also physically measure by way of survey any stockpile where aggregate has been knowingly added or removed. Physical measurement will also be required on any stockpile that has unknowingly been disturbed or is suspected to have product removed.
7. Acceptable survey methods include using either ground survey equipment, other industry-accepted methods, or drone LiDAR measurement, provided the technology meets accuracy standards appropriate for volumetric assessments.
8. Survey results must be reported in tonnes by applying a justifiable density calculation to the volume of each stockpile.
9. Given that vegetation, snow cover and settling may impact the volumetric survey, it is expected that variances compared to actual haul cards will exist. Both positive and negative variances will be reviewed and investigated for plausible explanations by administration.
10. Any negative variances on an individual stockpiles that are at least 40,000 tonnes in size and that are in excess of 5% of the expected tonnage shall be reported to Council.
11. Administration will adjust aggregate inventory levels within its financial system to those amounts identified by the contractor's survey report.
12. Haul cards, purchase contracts and survey information will all be available for review by the County's auditor.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## OPERATIONS

**Title:** Gravel Inventory Adjustments

**Supersedes Policy Number:** PW 24

**Policy Number:** OP 9014-01

**Next Review Date:** 2022

**Approved by Council:** August 21, 1989

**Last Review Date:** N/A

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### POLICY STATEMENT

This policy relates to gravel inventory adjustments (shortage) in transportation projects at the fiscal year end.

Where a shortage is realized in the gravel inventory at year end the inventory is to be adjusted accordingly via action of County Council.

A handwritten signature in black ink, appearing to be "R. S.", written over a horizontal line.

Chief Administrative Officer



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## RFD Appendix

A large, empty rectangular box with a thin black border, intended for the RFD Appendix content.



April 4<sup>th</sup>, 2025

File: **Various**

**COUNTY OF MINBURN NO. 27**

4909-50 Street  
Vegreville, AB T9C 1R6

**Attention: Norm De Wet, Director of Operations**

Dear Norm,

**Re: Tender 01195-25 – Culvert Replacements and Other Work**  
**Tender Award Recommendation**

Attached are the results of the bids received for Tender 01195-25 for Culvert Replacement and Other Work at Bridge Files 01195, and 75604. West-Can Seal Coating Inc. (West-Can) was the lowest bidder at a total cost of \$511,473.00, excluding GST, which is 13% lower than the “C” estimates provided for these structures. The overall project cost estimate, including engineering, contingencies, geotechnical contingencies and fish capture, would be \$781,442.00, excluding GST.

MPA has limited prior experience with West-Can, having completed one SPCSP culvert project with them in 2012. The Contractor has provided us with previous project experience, and their references have been positive. MPA recommends holding a pre-award meeting to review the project scope and ensure a clear understanding of the specifications before finalizing the contract.

Once the County has approved the award of this tender, we will advise the Bidder and prepare the Contract documents for signing. If you require anything further or have any questions, please call.

Sincerely,  
MPA Engineering Ltd.

per:

Kirk Morris, P.Eng.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



# RFD Appendix

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April 14<sup>th</sup>, 2025

File: **Various**

**COUNTY OF MINBURN NO. 27**

4909-50 Street  
Vegreville, AB T9C 1R6

**Attention: Norm De Wet, Director of Operations**

Dear Norm,

**Re: Tender 01865-25 – Bridge Maintenance and Other Work**  
**Tender Award Recommendation**

Attached are the results of the bids received for Tender 01865-25 for Bridge Maintenance and Other Work at Bridge Files 01865, and 74718. Bridgemen Services Ltd. (Bridgemen) was the low bidder at a total cost of \$414,400.00, excluding GST, which is 3% lower than the “C” estimate dated March 13<sup>th</sup>, 2025. The overall project cost estimate, including engineering, contingencies, and fish salvage, would be \$529,054.00, excluding GST.

Bridgemen are fully capable of completing this type of work and, when working with MPA, has always completed projects in a satisfactory manner. We recommend this contract be awarded to Bridgemen Services Ltd.

Once the County has approved the award of this tender, we will advise the Bidder and prepare the Contract documents for signing. If you require anything further or have any questions, please call.

Sincerely,  
MPA Engineering Ltd.

per:

Kirk Morris, P.Eng.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_ Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## RFD Appendix

A large, empty rectangular box with a thin black border, intended for the RFD Appendix content.



# Policy

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## Winter Maintenance

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**Policy Number:** OP 90\_\_

**Supersedes Policy Number:** NEW

**Approved by Council:** TBD

**Next Review Date:** TBD

**Resolution No:** TBD

**Last Review Date:** TBD

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### **POLICY STATEMENT**

Within approved budget parameters and terms of this policy, the travelling public will be provided with safe roads in a cost effective and efficient manner. A system of assigning labour, equipment and materials on a prioritized basis shall be adopted. Levels of service will be established for routes dependent upon their priority ranking.

Where a shortage of resources, or unforeseen or emergency situations prevent the County from meeting the timeframes in this policy, all reasonable efforts will be made to carry out the work contemplated by this policy as soon as reasonably possible, with priority being given based on the order of priority set out in this policy.

### **PURPOSE**

To establish service levels for winter maintenance of all roads.

### **DEFINITIONS**

**As Required** means that the level of service is not set at a predetermined number of activity occurrences per season or year.

**CAO** means the Chief Administrative Officer.

**Council** means the Reeve and Councillors, as a whole, duly elected in the County that hold office at that time.

**County** means the County of Minburn No. 27.

**Director** means the Director of Operations.

**Gravel Network** means the system of gravel roads, routes, and associated infrastructure within the County, which is maintained to support transportation and access needs to properties.

**Hardtop Network** means roads with an asphalt or oiled surface.

**Hamlets** means Lavoy, Ranfurly, and Minburn.

**Gravel Network** means the system of gravel roads, routes, and associated infrastructure within the County, which is maintained to support transportation and access needs to properties.

**Major Roadways** means a primary rural transportation route that connects communities, emergency routes, and roads essential for regional travel.

**Minor Roadways** means local collector roads and residential access routes that primarily serve individual properties and lower traffic areas.

**Rural Collector Roads** means roads that serve as essential links between local roads and major roadways, facilitating access between rural residences and urban services.

**School Bus Routes** means those roads that service schools that are identified by the school division on an annual basis.

**Subdivisions** means Brookwood Estates, Wapasu Lake, and Trailer Courts.

**Unimproved Roads** means roads that have little to no formal construction or maintenance. They typically consist of natural terrain with minimal grading and may be composed of dirt, gravel, sand, or grass.

**Winter Conditions** refer to any weather-related factors that impact road safety and maintenance, including but not limited to; snow accumulation, blowing and drifting snow, and freezing rain.

## **GUIDELINES**

### **1. Road Priorities**

This priority system ensures that critical transportation routes remain open and accessible while optimizing the County's winter maintenance resources.

- a) Priority 1
  - School Bus Routes
  - Hardtop Network
- b) Priority 2
  - Major Roads

- c) Priority 3
  - Minor Roads
  - Hamlets and Subdivisions
- d) Priority 4
  - Remaining Gravel Network and Unimproved Roads

## **2. Service Levels**

Road conditions may require varying levels of service. The Director of Operations or their designate has the authority to adjust snow clearing priorities based on weather conditions, emergencies, resource availability, or other temporary constraints.

- a) Priority 1
  - Roadways snow cleared within 2 days following a 15 cm snow accumulation.
- b) Priority 2
  - Roadways snow cleared within 3 days following a 15 cm snow accumulation and completion of the most recent Priority 1 clearing.
- c) Priority 3
  - Roadways snow cleared within 5 days following a 15 cm snow accumulation and completion of the most recent Priority 2 clearing.
- d) Priority 4
  - Roadways snow cleared within 8 days following a 15cm snow accumulation and completion of the most recent Priority 3 clearing.

## **3. Private Driveways**

Property owners must sign a clearing agreement with the County to be eligible for this service.

- a) Hamlet and Subdivision driveways are not eligible for clearing of private driveways by the County.
- b) Private driveway clearing will typically occur alongside roadway clearing whenever possible.
- c) Driveways are cleared on an as required basis, as determined by the County.
- d) Cleared private residential driveways for those residents with physical disabilities, medical conditions, or who require at-home medical care will be considered a higher priority.
- e) The County reserves the right to deny driveway or access clearing requests if the Director of Operations or their designate deems the driveway or access is unsafe for County equipment.

#### **4. Community Halls, Places of Worship, and Cemeteries**

Community halls, places of worship, and cemeteries are eligible for access and parking lot snow clearing with a signed clearing agreement.

- a) Community halls, places of worship, and cemeteries requiring snow clearing for their parking lots or roadways must submit a formal application from an authorized signing authority of the legal entity to the County.
- b) Snow clearing services for these properties are not automatically provided and will be considered based on resource availability, priority of public infrastructure, and operational capacity. A scheduled request must be made for consideration of snow clearing.
- c) The County encourages these organizations to explore alternative arrangements, such as private snow removal services, to ensure timely and adequate winter maintenance of their properties.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



# Policy

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## Snow Clearing

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**Policy Number:** OP 9016-01-A

**Supersedes Policy Number:** PW 26

**Approved by Council:** December 21, 2020

**Next Review Date:** 2025

**Resolution No:** 152-20

**Last Review Date:** N/A

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### **POLICY STATEMENT**

The County of Minburn will keep County roads in a safe condition for the travelling public via prompt and strategic snow clearing efforts.

### **PURPOSE**

To provide direction to staff and information to the public regarding methods and timelines of County snow clearing.

### **DEFINITIONS**

1. **CAO** means the Chief Administrative Officer of the County of Minburn No. 27.
2. **Council** means the Reeve and Councillors, as a whole, duly elected in the County that hold office at that time.
3. **County** means the County of Minburn No. 27
4. **Main Road** means those roads identified by the County as key travelling routes, based generally on traffic volume or commercial necessity.
5. **Hardtop Road** means roads with an asphalt or oiled surface.
6. **Hamlets/Subdivisions** means Lavoy, Ranfurly, Minburn, Brookwood Estates, Trailer Courts
7. **School Bus Routes** means those roads identified by the appropriate school division on an annual basis.
8. **Director** means the Director of Operations.

## **POLICY PRINCIPLES**

### **1. General**

- a. The County's snow clearing priorities are as follows:
  - i. School bus routes
  - ii. Main roads
  - iii. Gravel roads
  - iv. Hamlets/Subdivisions
- b. The Director of Operations is responsible for determining when the County commences snow clearing operations.
- c. Notwithstanding clause 1(a), the County recognizes that different roads will, at certain times, require different standards of care. As such, the Director of Operations has the authority to vary snow clearing priorities based on weather conditions and other emergent circumstances, and accounting for any limited resources or other restrictions on the County's ability to meet these requirements as may arise from time to time.
- d. The County will generally not commence snow clearing:
  - i. During a snow event
  - ii. When under a snowfall advisory
  - iii. Outside of a Monday to Friday work week
- e. The County will respond diligently to any medical emergency as soon as reasonably possible.

### **2. Gravel Roads**

To prevent aggregate loss, gravel roads will typically not be cleared to their surfaces.

### **3. Hardtop Roads**

- a. Hardtop roads in rural areas often require a standard of care that varies more so than other roads.
- b. The County will make every reasonable effort to keep hardtop surfaces safe for the travelling public without neglecting the needs of other roads.
- c. The County shall utilize both snowplowing and sand/salting during winter maintenance efforts.

### **4. Hamlets/Subdivisions**

- a. Hamlet/Subdivision roads will generally be cleared after approximately four inches of snowpack has developed. This will be determined by the area operator in consultation with the Director.
- b. If a significant community event is scheduled for a public space within a Hamlet/Subdivision, the County shall make every reasonable effort to accommodate snow clearing needs in that vicinity.
- c. The County is responsible for clearing snow on sidewalks adjacent to its property. Hamlet/Subdivision property owners are responsible for clearing sidewalks adjacent to their own property.

- d. For the purposes of this policy, trailer courts are included within this section unless classified elsewhere.

## **5. Private Driveways**

- a. The County will plow private residential driveways in rural areas.
- b. Hamlet/Subdivision driveways are not eligible for snow clearing by County equipment.
- c. Property owners must sign a "Driveway Clearing Agreement" with the County in order to be eligible for this service.
- d. The County takes no responsibility for any damage caused to private property as a result of clearing private driveways.
- e. Private driveway plowing will generally be done at the same time as the roadway. However, this may be adjusted based on snow volume and other situations where road conditions require immediate attention.
- f. Driveways are plowed on an as needed basis as determined by the County.
- g. Operators will plow only one driveway per residence.
- h. Operators will only plow up to the residence and egress via their entrance route.
- i. Operators will not plow around out buildings, grain bins, or feed stacks.
- j. Farmyards, businesses and energy properties are not eligible for this service.
- k. Snowplowing private residential driveways for those residents with physical disabilities, medical conditions, or who require at-home medical care will be considered a higher priority.
- l. The County reserves the right to deny driveway clearing requests if, in the discretion of the Director of Operations, the driveway is deemed unsafe for County equipment to enter.

## **6. Responsibilities**

- a. Council: To amend this policy from time to time and ensure it is meeting the overall objectives of the municipality.
- b. CAO: To provide guidance to the Director of Operations on adherence to this policy and on discretionary decisions that need to be made.
- c. Director of Operations: To ensure operators are provided with clear direction on the principles of this policy and that they are being applied in a consistent manner across the entire County.
- d. Operators: To adhere to the principles of this policy and report any issues or confusion to the Director of Operations in a prompt manner.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



# County of Minburn No. 27

## 2025 Final Budget Financial Summary

### April 22, 2025

2025 BUDGET DETAILS	2025 BUDGET \$
<b>Operating Revenue</b>	<b>\$ 22,930,472</b>
Final Budget Revenue Changes	1,416,580
<b>Funds Available for Operations</b>	<b>24,347,052</b>
Less:	
Operating Expenses - Base Budget	(20,149,367)
Existing Annual Reserve Transfers	(1,696,695)
Non-Cash Inventory Adjustment - Gravel	(1,706,753)
Plus:	
2024 Carryover Project Reserve Transfer	1,014,468
<b>Funds Available for Operating &amp; Capital Decision Papers</b>	<b>1,808,705</b>
<b>Operating Decision Papers</b>	
Less:	
Approved Operational Decision Papers	(410,790)
Plus:	
Grants & Draws from Reserves (Various)	262,714
<b>Projected Operational Surplus</b>	<b>1,660,629</b>
<b>Capital Decision Papers</b>	
Less:	
Approved Capital Decision Papers	(4,775,870)
Plus:	
Grants, Other Sources & Draws from Reserves (Various)	4,990,870
<b>Projected Deficit from Capital Projects</b>	<b>215,000</b>
Transfer to Gravel Reclamation Reserve for 2026 Crushing Project	(1,875,629)
<b>2025 Budget Surplus (Operating &amp; Capital)</b>	<b>\$ -</b>
<b>Non-Cash Related Expenditures</b>	
Amortization & Accretion Expense	<b>1,953,367</b>



# County of Minburn No. 27

## 2025 FINAL BUDGET DECISION PAPERS PLUS PREVIOUS COUNCIL APPROVALS

#/Type	Description	Recurring/ One Time	Department	Cost
<b>~ OPERATING DECISION PAPERS ~</b>				
ODP25-001	Staff Remuneration	Recurring	Admin	140,000
ODP25-002	Emergency Responder Permanent Employee	One Time	Fire	97,200
ODP25-003	MRF 360 Degree Video of County	Recurring	Econ Dev	40,000
ODP25-004	Crossroads Capacity Building Projects	One Time	Econ Dev	60,000
ODP25-005	Lavoy Infrastructure Assessment	One Time	Water/Sewer	60,000
ODP25-006	Coulter Gravel Crushing Engineering	One Time	Operations	13,590
<b>Total Operating Decision Papers:</b>				<b>410,790</b>
<b>~ CAPITAL DECISION PAPERS ~</b>				
CDP25-001	Fire Fighting Utility Terrain Vehicle	One Time	Fire	65,000
CDP25-002	Innisfree Fire Turnout Gear Mobile Lockers	One Time	Fire	13,000
CDP25-003	Turn Out Gear Decontamination Extractors (2)	One Time	Fire	23,000
CDP25-005	Fleet Truck Replacement (2)	One Time	Operations	130,000
CDP25-006	Skidsteer Sweeper	One Time	Operations	15,000
CDP25-007	Ranfurlly Sidewalk Rehabilitation	One Time	Operations	47,300
CDP25-008	Mannville Fire Sea Can Storage Container	One Time	Fire	8,500
<b>Total Capital Decision Papers:</b>				<b>301,800</b>
<b>Total Operating &amp; Capital Decision Papers:</b>				<b>\$ 712,590</b>
<b>~ PREVIOUS COUNCIL APPROVALS ~</b>				
CA25-001	2025 CAT 160 Motor Graders (2)	One Time	Operations	1,339,620
CA25-002	Vegreville Fire Truck (Total County \$409,750)	One Time	Fire	320,000
CA25-003	Bridges (STIP Approved 4 Capital Bridges)	One Time	Operations	2,154,950
CA25-004	County Fire Truck 2024 (CDP24-003)	One Time	Fire	350,000
CA25-005	Finish Scraper Refurbishment (CDP24-007)	One Time	Operations	246,500
CA25-006	BF1865 Approved January 2025	One Time	Operations	383,000
<b>Total Council Approvals:</b>				<b>4,794,070</b>
<b>Total Previous Council Approvals:</b>				<b>\$ 4,794,070</b>
<b>Total Decision Papers &amp; Previous Approvals:</b>				<b>\$ 5,506,660</b>

Type: Municipal  
PERIOD: 2025/12/31

	2025 FINAL BUDGET
<b>MUNICIPAL REVENUES</b>	
1-1-000-00-00-00-00-00 GENERAL MUNICIPAL	-22,932,486.00
1-1-741-11-00-00-00-00 LEGISLATIVE	-17,000.00
1-1-000-12-00-00-00-00 ADMINISTRATIVE	-148,750.00
1-1-000-23-00-00-00-00 FIRE SERVICES - REVENUE	-859,736.00
1-1-000-32-00-00-00-00 TRANSPORTATION	-5,268,086.00
1-1-000-41-00-00-00-00 WATER SUPPLY & DISTRIBUTIO	-205,950.00
1-1-000-42-00-00-00-00 SANITARY SEWER SERVICE	-12,400.00
1-1-000-43-00-00-00-00 ENVIRONMENTAL HEALTH SERVI	-149,200.00
1-1-000-51-00-00-00-00 FAMILY & COMMUNITY SUPPORT	-119,660.00
1-1-000-56-01-00-00-00 PUBLIC HEALTH & WELFARE	-90,321.00
1-1-000-61-00-00-00-00 PLANNING/ZONING AND DEVELO	-98,124.00
1-1-000-62-00-00-00-00 AGRICULTURAL SERVICE BOARD	-217,266.00
1-1-000-65-00-00-00-00 ECONOMIC DEVELOPMENT	-189,125.00
1-1-400-66-00-00-00-00 SUBDIVISION LAND & DEVELOP	-5,000.00
1-1-000-71-00-00-00-00 RECREATION	-302,000.00
<b>TOTAL MUNICIPAL REVENUES</b>	<b>-30,615,104.00</b>
<b>MUNICIPAL EXPENSES</b>	
1-2-000-00-00-00-00-00 GENERAL MUNICIPAL	410,000.00
1-2-000-11-00-00-00-00 LEGISLATIVE	734,625.00
1-2-000-12-00-00-00-00 ADMINISTRATIVE	5,539,302.00
1-2-000-13-00-00-00-00 HEALTH & SAFETY SERVICES	45,400.00
1-2-000-21-00-00-00-00 POLICING	250,000.00
1-2-000-23-00-00-00-00 FIRE SERVICES	1,907,321.00
1-2-000-24-00-00-00-00 EMERGENCY SERVICES	5,700.00
1-2-000-25-00-00-00-00 GRANTS-AMBULANCES	18,000.00
1-2-000-32-00-00-00-00 TRANSPORTATION	17,186,365.00
1-2-000-41-00-00-00-00 WATER SUPPLY & DISTRIBUTIO	306,349.00
1-2-000-42-00-00-00-00 SANITARY SEWER SERVICES	119,511.00
1-2-000-43-00-00-00-00 ENVIRONMENTAL HEALTH SERVI	360,030.00
1-2-000-51-00-00-00-00 FAMILY & COMMUNITY SUPPORT	168,409.00
1-2-000-56-00-00-00-00 PUBLIC HEALTH & WELFARE	119,156.00
1-2-000-61-00-00-00-00 PLANNING & DEVELOPMENT	271,195.00
1-2-000-62-00-00-00-00 AGRICULTURAL SERVICE BOARD	629,518.00
1-2-000-65-00-00-00-00 ECONOMIC DEVELOPMENT	304,400.00
1-2-500-66-00-00-00-00 SUBDIVISION LAND & DEVELOP	29,250.00
1-2-000-71-00-00-00-00 RECREATION	731,876.00
1-2-000-74-00-00-00-00 LIBRARY	146,899.00
1-2-000-81-00-00-00-00 REQUISITIONS	3,285,165.00
<b>TOTAL MUNICIPAL EXPENSES</b>	<b>32,568,471.00</b>



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

**COUNTY OF MINBURN NO. 27**

**BYLAW NO. 1363-25**

A BYLAW OF THE COUNTY OF MINBURN NO. 27, VEGREVILLE, IN THE PROVINCE OF ALBERTA TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE COUNTY OF MINBURN NO. 27 FOR THE 2025 TAXATION YEAR.

**WHEREAS** the County of Minburn No. 27 has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the Council meeting held on April 22, 2025; and

**WHEREAS** the estimated municipal expenditures (excluding non-cash items) and transfers set out in the budget for the County of Minburn No. 27 for 2025 total \$30,615,104 and;

**WHEREAS** the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$11,657,741 and the balance of \$18,957,363 is to be raised by municipal taxation; and

**WHEREAS** the requisitions for 2025 are:

Alberta School Foundation Fund (ASFF)	
Residential/Farmland	1,100,250
Non-residential	1,472,277
Opted-Out School Boards	
Residential/Farmland	71,106
Non-residential	<u>36,616</u>
Total Education Requisitions	\$ 2,680,249
Seniors Foundation	\$323,668
Designated Industrial Property Requisition	\$44,855

**WHEREAS** the Council of the County of Minburn No. 27 is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

**WHEREAS** the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000*; and

**WHEREAS** the assessed value of all property in the County of Minburn No. 27 as shown on the assessment roll is:

	<u>Assessment</u>
Residential	337,723,780
Non-Residential	605,929,460
Farmland	108,094,930
Machinery and Equipment	<u>113,220,460</u>
Total	\$1,164,968,630

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the County of Minburn No. 27, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the County of Minburn No. 27:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
<b>Municipal</b>			
Farmland	2,020,824	108,094,930	18.6949
Residential	1,639,279	337,723,780	4.8539
Non-Residential	12,702,284	594,857,240	21.3535
Non-Residential (Small Business)	177,323	11,072,220	16.0151
Machinery & Equipment	<u>2,417,653</u>	<u>113,220,460</u>	21.3535
<b>Total Municipal</b>	<b>\$18,957,363</b>	<b>\$1,164,968,630</b>	
<b>ASFF</b>			
Residential / Farmland	1,092,110	414,541,710	2.6345
Non-Residential	1,701,795	388,369,295	4.3819
<b>Opted-Out School Boards</b>			
Residential / Farmland	79,775	30,281,060	2.6345
Non-Residential	<u>42,812</u>	<u>9,770,175</u>	4.3819
<b>Total Education Requisition</b>	<b>\$2,916,493</b>	<b>\$842,962,240</b>	
<b>Seniors Foundation</b>	<b>\$323,819</b>	<b>\$1,163,972,690</b>	<b>0.2782</b>
<b>Designated Industrial Property</b>	<b>\$44,855</b>	<b>\$639,876,390</b>	<b>0.0701</b>

2. That the Chief Administrative Officer is hereby authorized to levy a minimum property tax on the assessed value of all property as set out in the assessment and tax roll of \$50.00.
3. That this Bylaw comes into force on the date of the third and final reading passed in Council with unanimous consent of the members present the 22<sup>nd</sup> day of April 2025.

FIRST READING .....April 22, 2025

SECOND READING .....April 22, 2025

THIRD AND FINAL READING .....April 22, 2025

\_\_\_\_\_  
 REEVE

\_\_\_\_\_  
 CHIEF ADMINISTRATIVE OFFICER



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

**COUNTY OF MINBURN NO. 27**

**BYLAW NO. 1364-25**

A BYLAW OF THE COUNCIL OF THE COUNTY OF MINBURN NO. 27, VEGREVILLE, IN THE PROVINCE OF ALBERTA TO AUTHORIZE A SPECIAL TAX BYLAW FOR THE 2025 TAXATION YEAR AGAINST PARCELS OF LAND IN THE HAMLET OF MINBURN TO RAISE REVENUE TO PAY FOR SEWER SERVICES.

**WHEREAS**, Section 382 of the *Municipal Government Act*, Revised Statutes of Alberta, 2000, Chapter M-26, authorizes a municipality to pass a special tax bylaw annually to raise revenue to pay for a specific service or purpose by imposing a special tax, including a sewer tax; and

**WHEREAS**, the Council of the County of Minburn No. 27 has prepared and adopted detailed estimates of the municipal revenues and expenditures as required at the Council meeting held on April 22, 2025 and

**WHEREAS**, the Council of the County of Minburn has adopted the 2025 Budget approving the estimated expenditure of \$22,582.80 for sewer services in the Hamlet of Minburn; and

**WHEREAS**, it is deemed to be just and equitable to set a special tax for the 2025 taxation year that will collect an equal amount of \$418.20 from each non-exempt parcel of land within the Hamlet of Minburn sufficient to raise \$22,582.80 in total.

**NOW THEREFORE** the Council of the County of Minburn No. 27, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. This Bylaw may be cited as the “**2025 Hamlet of Minburn Special Tax Rate Bylaw**”.
2. That the Chief Administrative Officer is authorized to levy a special tax in the amount of \$418.20 per parcel on non-exempt land shown on the assessment roll of the Hamlet of Minburn for the 2025 taxation year.
3. That the special taxes included in this Bylaw shall be levied and collected in the same manner and at the same time as general municipal taxes.
4. The special tax imposed by this Bylaw is for the specific purpose of raising revenue to fund the costs of sewer services in the Hamlet of Minburn which are estimated at \$22,582.80 for 2025.
5. This Bylaw comes into force on the date of the third and final reading passed in Council with unanimous consent of the members present the 22<sup>nd</sup> day of April 2025.

FIRST READING .....April 22, 2025

SECOND READING .....April 22, 2025

THIRD READING .....April 22, 2025

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_ Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: Pat Podoborzny



## INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of County of Minburn No. 27

### *Opinion*

We have audited the consolidated financial statements of County of Minburn No. 27 (the "municipality"), which comprise the consolidated statement of financial position as at December 31, 2024, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the municipality as at December 31, 2024, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the municipality in accordance with ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the municipality's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

Independent Auditor's Report to the Reeve and Council of County of Minburn No. 27 (continued)

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Vegreville, AB  
April 22, 2025

Chartered Professional Accountants

Draft for discussion purposes only

**COUNTY OF MINBURN NO. 27**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2024**

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and temporary investments <i>(Note 1)</i>	15,671,211	9,914,663
Receivables		
Taxes and grants in place of taxes receivable <i>(Note 2)</i>	417,495	352,324
Due from governments	639,799	346,541
Trade and other receivables	1,404,598	1,381,088
Long term receivable <i>(Note 3)</i>	130,623	431,852
Investments <i>(Note 4)</i>	12,795,645	12,997,642
Land held for resale	171,949	169,407
	<b>31,231,320</b>	<b>25,593,517</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	12,300,512	13,682,943
Asset retirement obligation <i>(Note 5)</i>	3,388,544	3,211,917
Deferred revenue <i>(Note 6)</i>	729,290	90,250
Employee benefit obligations <i>(Note 7)</i>	330,460	204,678
	<b>16,748,806</b>	<b>17,189,788</b>
<b>Net Financial Assets</b>	<b>14,482,514</b>	<b>8,403,729</b>
<b>Non-Financial Assets</b>		
Tangible capital assets <i>(Schedule 2)</i>	36,404,609	34,398,310
Inventory for consumption <i>(Note 8)</i>	21,935,517	22,405,824
Prepaid expenses	285,476	277,705
	<b>58,625,602</b>	<b>57,081,839</b>
<b>Accumulated Surplus <i>(Schedule 1, Note 9)</i></b>	<b>73,108,116</b>	<b>65,485,568</b>

Approved on behalf of County Council

\_\_\_\_\_  
Reeve, Roger Konieczny

\_\_\_\_\_  
Deputy Reeve, Kevin Bentley

**COUNTY OF MINBURN NO. 27**  
**Consolidated Statement of Operations**  
**Year Ended December 31, 2024**

	<b>Budget</b> <b>\$</b> <b>(Unaudited)</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
<b>Revenue</b>			
Net municipal taxes <i>(Schedule 3)</i>	18,099,043	<b>18,140,537</b>	13,554,938
User fees and sales of goods	283,300	<b>378,056</b>	326,631
Government transfers for operating <i>(Schedule 4)</i>	802,352	<b>758,395</b>	1,940,406
Investment income	529,500	<b>867,167</b>	961,095
Penalties and costs on taxes	122,000	<b>150,150</b>	121,531
Gain on the disposal of tangible capital assets	29,400	<b>185,098</b>	142,630
Other	1,467,388	<b>1,527,798</b>	1,879,152
<b>Total revenue</b>	<b>21,332,983</b>	<b>22,007,201</b>	<b>18,926,383</b>
<b>Expenses</b>			
Administration and legislative	3,221,742	<b>2,930,635</b>	2,797,660
Fire protection and safety services	909,762	<b>876,422</b>	751,493
Emergency Dispatch	11,000	<b>14,177</b>	9,060
Policing Services	245,569	<b>235,878</b>	214,078
Health & Safety	38,350	<b>29,693</b>	25,671
Roads, streets, walks, lighting	11,232,813	<b>8,860,337</b>	8,375,515
Water supply and distribution	268,816	<b>309,554</b>	236,416
Wastewater treatment and disposal	83,761	<b>106,900</b>	90,762
Waste management	369,032	<b>351,551</b>	533,089
Family and community support	168,409	<b>168,409</b>	167,121
Cemetery	144,034	<b>52,473</b>	5,995
Planning and economic services	476,636	<b>347,179</b>	404,754
Agricultural Service Board	619,148	<b>553,636</b>	516,859
Recreation and library services	836,574	<b>834,945</b>	832,401
<b>Total expenses</b>	<b>18,625,646</b>	<b>15,671,789</b>	<b>14,960,874</b>
<b>Excess of revenue over expenses - before other</b>	<b>2,707,337</b>	<b>6,335,412</b>	<b>3,965,509</b>
<b>Other</b>			
Government transfers for capital <i>(Schedule 4)</i>	2,909,732	<b>1,287,136</b>	201,757
<b>Excess of revenues over expenses</b>	<b>5,617,069</b>	<b>7,622,548</b>	<b>4,167,266</b>
<b>Accumulated surplus - beginning of the year</b>	<b>65,485,568</b>	<b>65,485,568</b>	<b>61,318,302</b>
<b>Accumulated surplus - end of the year</b>	<b>71,102,637</b>	<b>73,108,116</b>	<b>65,485,568</b>

**COUNTY OF MINBURN NO. 27**  
**Consolidated Statement of Change in Net Financial Assets**  
**Year Ended December 31, 2024**

	<b>Budget</b> <b>\$</b> <b>(Unaudited)</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
<b>Excess of revenues over expenses</b>	5,617,069	<b>7,622,548</b>	4,167,266
Acquisition of tangible capital assets	(6,123,330)	<b>(4,197,379)</b>	(9,405,136)
Proceeds on disposal of tangible capital assets	-	<b>549,560</b>	578,889
Amortization of tangible capital assets	1,922,199	<b>1,821,541</b>	1,741,302
Gain on sale of tangible capital assets	(29,400)	<b>(185,098)</b>	(142,630)
Loss on sale of tangible capital assets	-	<b>5,077</b>	-
	<b>(4,230,531)</b>	<b>(2,006,299)</b>	<b>(7,227,575)</b>
Use of supplies inventories	1,182,648	<b>470,307</b>	(15,310,447)
Acquisition of prepaid assets	-	<b>(7,771)</b>	(48,245)
	1,182,648	<b>462,536</b>	(15,358,692)
<b>Increase in net assets</b>	2,569,186	<b>6,078,785</b>	(18,419,001)
<b>Net Financial Assets, beginning of year</b>	8,403,729	<b>8,403,729</b>	26,822,730
<b>Net Financial Assets, end of year</b>	10,972,915	<b>14,482,514</b>	8,403,729

**COUNTY OF MINBURN NO. 27**  
**Consolidated Statement of Cash Flows**  
**Year Ended December 31, 2024**

	2024	2023
	\$	\$
<b>OPERATING</b>		
Excess of revenue over expenses	7,622,548	4,167,266
Net changes in non-cash items included in excess of revenue over expenses		
Amortization of tangible capital assets	1,821,541	1,741,302
Gain on disposal of tangible capital assets	(180,021)	(142,630)
Net changes in non-cash charges to operations		
Increase (decrease) in taxes and grants in place of taxes receivable	(65,171)	8,944
Increase in government receivables	(293,258)	(130,363)
Increase in trade and other receivables	(23,510)	(898,372)
Decrease in long term receivables	301,229	279,017
Increase in land held for resale	(2,542)	-
Increase in prepaid expenses	(7,771)	(48,245)
Decrease (increase) in inventory for consumption	470,307	(15,310,447)
Increase (decrease) in accounts payable and accrued liabilities	(1,382,430)	12,375,368
Increase in asset retirement obligation	176,627	2,813,909
Increase in deferred revenue	639,040	125,296
Increase (decrease) in employee benefit obligations	125,781	(19,785)
<i>Net cash provided by operating transactions</i>	<b>9,202,370</b>	<b>4,961,259</b>
<b>Capital</b>		
Acquisition of tangible capital assets	(4,197,379)	(9,405,136)
Proceeds on disposal of tangible capital assets	549,560	578,889
<i>Net cash used in capital transactions</i>	<b>(3,647,819)</b>	<b>(8,826,247)</b>
<b>Investing</b>		
Increase in restricted cash or cash equivalents	(639,040)	(88,912)
Decrease in investments	201,997	4,966,438
<i>Net cash used in investing transactions</i>	<b>(437,043)</b>	<b>4,877,526</b>
<b>Change in cash and cash equivalents during the year</b>	<b>5,117,508</b>	<b>1,012,538</b>
Cash and cash equivalents, beginning of year	9,824,413	8,811,875
<b>Cash and cash equivalents, end of year</b>	<b>14,941,921</b>	<b>9,824,413</b>
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	15,671,211	9,914,663
Less: restricted portion of cash and temporary investments (Note 2)	729,290	90,250
	<b>14,941,921</b>	<b>9,824,413</b>
<b>Cash flows supplementary information:</b>		
Interest received	888,050	777,804

COUNTY OF MINBURN NO. 27

(Schedule 1)

Schedule of Changes in Accumulated Surplus  
Year Ended December 31, 2024

	Unrestricted Surplus	Restricted Capital Reserves	Equity in Capital Assets	2024 \$	2023 \$
<b>Balance, beginning of year</b>	16,315,157	17,493,209	31,677,202	<b>65,485,568</b>	61,318,302
Excess of revenues over expenses	7,622,548	-		<b>7,622,548</b>	4,167,266
Unrestricted funds designated for future use	(5,494,109)	5,494,109		-	-
Restricted funds used for operations	33,458	(33,458)		-	-
Restricted funds used for tangible capital assets		(1,952,582)	1,952,582	-	-
Current year funds used for tangible capital assets	(2,244,799)		2,244,799	-	-
Disposal of tangible capital assets	369,540		(369,540)	-	-
Annual amortization	1,821,541		(1,821,541)	-	-
Asset retirement obligation	51,426		(51,426)	-	-
Asset retirement obligation accretion expenses	131,824		(131,824)	-	-
Change in accumulated surplus	2,291,429	3,508,069	1,823,050	<b>7,622,548</b>	4,167,266
<b>Balance, end of year</b>	<b>18,606,586</b>	<b>21,001,278</b>	<b>33,500,252</b>	<b>73,108,116</b>	65,485,568

COUNTY OF MINBURN NO.  
Schedule of Tangible Capital Assets  
Year Ended December 31, 2024

(Schedule 2)

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2024 \$	2023 \$
<b>Cost</b>								
<b>Balance, beginning of year</b>	3,643,204	1,044,351	6,548,148	112,275,851	13,925,443	4,887,935	<b>142,324,932</b>	134,427,331
Acquisition of tangible capital assets	-	-	147,127	450,166	2,103,864	128,711	<b>2,829,868</b>	8,468,117
Construction in progress	-	-	-	889,012	478,500	-	<b>1,367,512</b>	937,017
Disposal of tangible capital assets	-	-	-	(213,990)	(1,086,265)	(76,671)	<b>(1,376,926)</b>	(1,507,533)
<b>Balance, end of year</b>	3,643,204	1,044,351	6,695,275	113,401,040	15,421,542	4,939,975	<b>145,145,386</b>	142,324,932
<b>Accumulated amortization</b>								
<b>Balance, beginning of year</b>	-	523,819	1,647,165	94,252,687	7,940,898	3,562,053	<b>107,926,622</b>	107,256,596
Annual amortization	-	38,769	239,769	520,091	798,414	224,498	<b>1,821,542</b>	1,741,300
Accumulated amortization on disposals	-	-	-	(213,990)	(720,454)	(72,943)	<b>(1,007,386)</b>	(1,071,274)
<b>Balance, end of year</b>	-	562,588	1,886,934	94,558,788	8,018,858	3,713,609	<b>108,740,777</b>	107,926,622
<b>2024 net book value of tangible capital assets</b>	3,643,204	481,763	4,808,341	18,842,252	7,402,684	1,226,366	<b>36,404,609</b>	34,398,310
<b>2023 net book value of tangible capital assets</b>	3,643,204	520,532	4,900,983	18,023,164	5,984,545	1,325,882		34,398,310

**COUNTY OF MINBURN NO. 27**  
**Schedule of Property and Other Taxes**  
**Year Ended December 31, 2024**

*(Schedule 3)*

	<b>Budget</b> <b>\$</b> <b>(Unaudited)</b>	<b>2024</b> <b>\$</b>	<b>2023</b> <b>\$</b>
<b>Taxation</b>			
Real property taxes	8,994,562	<b>9,006,571</b>	8,936,263
Linear property	11,834,361	<b>11,841,723</b>	7,184,124
Government grants in place of property taxes	24,083	<b>24,083</b>	24,626
	<b>20,853,006</b>	<b>20,872,377</b>	16,145,013
<b>Requisitions</b>			
Alberta School Foundation Fund	2,424,478	<b>2,403,350</b>	2,305,420
Minburn Foundation	283,096	<b>283,096</b>	256,343
Designated Industrial Property	46,389	<b>45,394</b>	28,312
	<b>2,753,963</b>	<b>2,731,840</b>	2,590,075
<b>Net Municipal Taxes</b>	<b>18,099,043</b>	<b>18,140,537</b>	13,554,938

**COUNTY OF MINBURN NO. 27**  
**Schedule of Government Transfers**  
**Year Ended December 31, 2024**

*(Schedule 4)*

	<b>Budget (Unaudited)</b>	<b>2024 \$</b>	<b>2023 \$</b>
<b>Transfers for operating</b>			
Local Government	22,000	<b>27,858</b>	171,312
Provincial Government	780,352	<b>730,537</b>	1,769,094
	802,352	<b>758,395</b>	1,940,406
<b>Transfers for capital</b>			
Provincial Government	2,909,732	<b>1,287,136</b>	201,757
<b>Total Government Transfers</b>	3,712,084	<b>2,045,531</b>	2,142,163

**COUNTY OF MINBURN NO. 27**  
**Schedule of Consolidated Expenses by Object**  
**Year Ended December 31, 2024**

*(Schedule 5)*

	<b>Budget</b>	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>(Unaudited)</b>		
<b>Consolidated expenses by object</b>			
Salaries, wages and benefits	5,849,360	<b>5,612,094</b>	5,215,816
Contracted and general services	3,408,725	<b>2,166,381</b>	2,322,234
Materials, goods, supplies and utilities	5,477,915	<b>4,127,007</b>	3,833,940
Transfers to local boards and agencies	1,437,379	<b>1,385,873</b>	1,308,456
Bank charges and short term interest	4,000	<b>4,825</b>	3,978
Amortization of tangible capital assets	1,922,199	<b>1,821,541</b>	1,741,302
Other	526,068	<b>554,068</b>	535,148
	<b>18,625,646</b>	<b>15,671,789</b>	<b>14,960,874</b>

COUNTY OF MINBURN NO. 27  
Schedule of Segmented Disclosure  
Year Ended December 31, 2024

(Schedule 6)

	General Government	Protective Services	Transportation Services	Environmental Services	Planning & Development	Public Health	Recreation & Culture	Other	Total \$
<b>Revenue</b>									
Net municipal taxes	-	-	-	-	-	-	-	18,140,537	18,140,537
Government transfers	-	165,433	1,319,356	87,777	286,004	119,661	67,000	300	2,045,531
User fees and sales of goods	9,891	-	71,357	258,237	38,220	350	-	-	378,056
Investment income	-	-	-	-	-	-	-	867,167	867,167
Gain on disposal of tangible capital assets	-	-	185,098	-	-	-	-	-	185,098
Other revenues	22,784	420,002	894,153	122,614	55,068	-	1,700	161,626	1,677,948
	32,675	585,435	2,469,964	468,628	379,292	120,011	68,700	19,169,630	23,294,337
<b>Expenses</b>									
Salaries, wages & benefits	1,600,791	351,565	3,174,164	86,581	398,994	-	-	-	5,612,094
Contracted and general services	744,924	91,518	523,958	368,520	382,236	51,439	3,786	-	2,166,381
Materials, goods, supplies and utilities	47,957	172,991	3,651,961	128,378	88,999	-	36,721	-	4,127,007
Transfers to local boards and agencies	20,881	332,068	-	79,602	-	168,409	784,913	-	1,385,873
Other expenses	38,297	16,419	71,359	10,940	4,712	-	-	417,167	558,893
	2,452,850	964,561	7,421,442	674,021	874,941	219,848	825,420	417,167	13,850,248
<b>Net revenue (expense) before</b>									
<b>amortization</b>	(2,420,175)	(379,126)	(4,951,478)	(205,393)	(495,649)	(99,837)	(756,720)	18,752,463	9,444,089
Amortization of tangible capital assets	60,618	191,608	1,438,895	93,985	25,875	1,034	9,526	-	1,821,541
<b>2024 net revenue (expense)</b>	<b>(2,480,793)</b>	<b>(570,734)</b>	<b>(6,390,373)</b>	<b>(299,378)</b>	<b>(521,524)</b>	<b>(100,871)</b>	<b>(766,246)</b>	<b>18,752,463</b>	<b>7,622,548</b>
<b>2023 net revenue (expense)</b>	<b>(2,347,865)</b>	<b>(271,709)</b>	<b>(6,064,719)</b>	<b>(69,180)</b>	<b>(498,841)</b>	<b>(53,709)</b>	<b>(765,401)</b>	<b>14,238,690</b>	<b>4,167,266</b>

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Significant accounting policies

Basis of presentation

The consolidated financial statements of the municipality are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the municipality are as follows:

Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all the organizations that are owned or controlled by the municipality and are, therefore, accountable to Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

*(continues)*

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Significant accounting policies (*continued*)

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Significant estimates include:

- Amortization of tangible capital assets
- Estimated useful life of tangible capital assets
- Allowance for doubtful accounts
- Valuation of inventory for consumption
- Valuation of asset retirement obligation

Cash and temporary investments

Cash includes cash and cash equivalents. Cash equivalents are investments in notice accounts and guaranteed investment certificates valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

Debt charges recoverable

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the unmatured long term debt, less actuarial requirements for the retirement of any sinking fund debentures.

Long term receivable

Long term receivables are initially recognized at cost, net of any transaction costs, with interest income recognized using the effective interest method. Long term receivables are subsequently measured at amortized cost net of any valuation allowances.

*(continues)*

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Significant accounting policies *(continued)*

Requisition over-levy and under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year

Inventories for resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

Tax revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

Asset retirement obligation

A liability for an asset retirement obligation or reclamation liability is recognized at the best estimate of the amount required to retire a tangible capital asset or reclaim mining activity at the financial statement date when there is a legal obligation for the Municipality to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement or reclamation activities, based on information available at year-end. The best estimate of an asset retirement obligation or reclamation liability incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation or reclamation liability are expected to occur over extended future periods.

*(continues)*

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Significant accounting policies *(continued)*

When a liability for an asset retirement obligation or reclamation liability is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset or inventory. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations and reclamation liabilities which are incurred incrementally with use of the asset or inventory are recognized in the period incurred with a corresponding asset retirement or reclamation cost expensed in the period.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic, radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the Municipality is either directly responsible or accept responsibility and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

*(continues)*

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Significant accounting policies *(continued)*

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

a) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<b>YEARS</b>
Land improvements	20-25
Buildings	25-50
Engineered structures	
Water system	45-75
Wastewater system	45-75
Other engineered structures	30-50
Machinery and equipment	4-45
Vehicles	10-20

A full year of amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

b) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

c) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

d) Inventories

Inventories held for consumption are recorded at the lower of cost and net realizable value utilizing a weighted average costing system.

e) Cultural and historical tangible capital assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

1. Cash and temporary investments

	2024	2023
Cash	\$ 453,015	\$ 1,007,167
Temporary investments	15,218,196	8,907,496
	<b>\$ 15,671,211</b>	<b>\$ 9,914,663</b>

Temporary investments are short-term deposits with original maturities of three months or less which are an integral part of the County's cash management.

Included in cash and temporary investments is a restricted amount of \$729,290 (2023 - \$90,250) comprised of deferred revenue not expended (Note 6).

2. Taxes and grants in place of taxes receivable

	2024	2023
Current taxes and grants in place of taxes	\$ 560,252	\$ 557,797
Arrears taxes	1,365,092	919,560
	1,925,344	1,477,357
Less: allowance for doubtful accounts	(1,507,849)	(1,125,033)
	<b>\$ 417,495</b>	<b>\$ 352,324</b>

3. Long term receivable

	2024	2023
Grainsconnect Canada Operations Inc.	\$ 257,182	\$ 378,291
Vegreville Seed Cleaning Plant Ltd,	30,220	135,892
	287,402	514,159
Less: current portion included in trade and other receivables	(156,779)	(82,307)
	<b>\$ 130,623</b>	<b>\$ 431,852</b>

The amount due from Grainsconnect Canada Operations Inc. bears interest at 3.2% per annum, is repayable in annual blended payments of \$134,825 and matures April 30, 2026. The amount due from Vegreville Seed Cleaning Plant Ltd. bears interest at 4.85% per annum, is repayable in monthly blended payments of \$7,257 and matures April 30, 2025.

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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4. Investments

	2024	2023
Alberta Treasury Branch - GICs	\$ 2,500,000	\$ 3,750,000
Canadian Western Bank - GICs	10,295,332	9,247,329
Share Certificates	313	313
	<b>\$ 12,795,645</b>	<b>\$ 12,997,642</b>

Council has designated funds of \$21,001,278 (2023 - \$17,493,209) included in cash and investments for future infrastructure and equipment replacement. Alberta Treasury Branch and Canadian Western Bank held Guaranteed Investment Certificates at interest rates ranging from 2.75% to 6.12% with maturity dates between 2025 and 2029.

5. Asset retirement obligation

Landfill

The County currently has three (3) retired landfill sites within its municipal boundary and is legally required to perform post-closure activities after each site was reclaimed. The Ranfurly landfill site was closed in 2012 with reclamation being completed in 2016. The Lavoy site was reclaimed in 2003. The Mannville site was closed in 2013 with reclamation being completed in 2023. It is estimated that post-closure care for each site will be required for a period of 25 years after the respective year of reclamation. Post-closure activities include the surface and ground water monitoring, leachate control, and site inspections. A liability for the total obligation at each site has been accrued using net present value using a discount rate of 3.4% and will be reduced as post-closure costs are incurred. The County has designated assets for settling the remaining post-closure liabilities.

Asbestos abatement

The County owns a number of infrastructure assets containing asbestos, therefore, the County is legally required to perform abatement activities upon renovation, rehabilitation or demolition of these assets. Obligations are initially measured at the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and subsequently remeasured considering any new information and appropriateness of assumptions used. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected to be incurred for abatement costs when the assets are retired at the end of their useful life is estimated to be \$3,684,000. The estimated total liability of \$2,904,175 in 2024 is based on the sum of discounted future cash flows for abatement activities using discount rates ranging from 4.065% to 4.995% and assuming annual inflation of 3.4%. The County has not designated assets for settling the abatement activities.

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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Gravel Pits

The County currently operates two Class I aggregate pits and upon completion of aggregate extraction activities the County is required to reclaim these sites to meet reclamation certification requirements. Reclamation activities include dewatering, placement of overburden and topsoil as well as the vegetation establishment and environmental monitoring. A liability for the total obligation is recorded and adjusted annually by an annual inflation factor which considers any subsequent changes to the disturbed areas at each site. The County has designated assets for settling gravel pit reclamation obligations.

The following summarizes the current value of the reclamation activities required:

	2024	2023
Asset retirement obligation, beginning of year	\$ 3,211,917	\$ 398,008
Liabilities incurred	58,394	2,881,039
Liabilities settled	(13,591)	(193,199)
Accretion expense	131,824	126,069
Asset retirement obligation, end of year	<b>\$ 3,388,544</b>	<b>\$ 3,211,917</b>

6. Deferred revenue

	2024	2023
Alberta Community Partnership – Regional Ec. Dev.	\$ 25,250	\$ 90,250
SCOP Grant – Government of Alberta	90,000	-
SCOP Grant - Municipal Partner contributions	7,500	-
Fire Services Training Grant	7,236	-
Strategic Transportation Infrastructure Program	103,494	-
Canada Community Building Fund	212,295	-
Local Government Fiscal Framework	283,515	-
	<b>\$ 729,290</b>	<b>\$ 90,250</b>

Funding in the amount of \$2,045,531 (2023 - \$2,142,163) was received in the current year from various federal and provincial government programs and local governments. The use of these funds is restricted to eligible projects as approved under the funding agreements. Unexpended funds related to these advances are supported by cash and temporary investments of \$729,290 held exclusively for these projects (Note 1).

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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7. Employee benefit obligations

	<b>2024</b>	2023
Vacation and overtime	<b>\$ 330,460</b>	\$ 204,678

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The municipality has accumulating non-vesting sick leave benefits.

8. Inventory for consumption

Municipal inventories consist of the following:

	<b>2024</b>	2023
Gravel and road materials	<b>\$ 21,592,673</b>	\$ 22,045,334
Public Works	<b>315,848</b>	331,750
Agricultural Service Board	<b>26,996</b>	28,920
	<b>\$ 21,935,517</b>	\$ 22,405,824

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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9. Accumulated surplus

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	<b>2024</b>	2023
Unrestricted Surplus	<b>\$ 18,606,586</b>	\$ 16,315,157
Restricted Surplus		
Future expenditures	-	1,554,472
Fire - Consolidated	<b>1,564,108</b>	1,375,027
Equipment	<b>3,678,636</b>	3,335,261
Bridges	<b>3,106,389</b>	2,789,694
Surfaced Roads	<b>964,551</b>	1,005,467
Facilities	<b>3,770,273</b>	1,606,010
Hamlet Infrastructure	<b>1,968,024</b>	994,600
Peace Park	<b>59,320</b>	54,335
Rate Stabilization	<b>3,600,000</b>	3,000,000
Municipal Reserve	<b>17,471</b>	13,285
Aerial Imagery	<b>35,310</b>	15,310
Utility Contingency	<b>100,000</b>	100,000
Inclement Weather contingency	<b>100,000</b>	100,000
Gravel Reclamation	<b>300,000</b>	300,000
Landfill liability	<b>796,387</b>	809,978
Ace Water Corporation	<b>171,931</b>	171,931
County – industry partnership	<b>74,412</b>	74,412
Carryover	<b>694,468</b>	193,427
Equity in tangible capital assets	<b>33,500,252</b>	31,677,202
	<b>\$ 73,108,116</b>	\$ 65,485,568

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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10. Debt limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the municipality be disclosed as follows:

	2024	2023
Total debt limit	<b>\$ 33,010,802</b>	\$28,389,575
Debt servicing limit	<b>\$ 5,501,800</b>	\$ 4,731,596

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

11. Equity in tangible capital assets

	2024	2023
Tangible capital assets (Schedule 2)	<b>\$ 145,145,386</b>	\$ 142,324,932
Less: accumulated amortization (Schedule 2)	<b>108,740,777</b>	107,926,622
Less: asset retirement obligation (Note 5)	<b>2,772,533</b>	2,595,039
Less: asset retirement obligation accretion expense (Note 5)	<b>131,824</b>	126,069
	<b>\$ 33,500,252</b>	\$ 31,677,202

12. Segmented disclosure

The municipality provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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13. Salary and benefits disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & allowances (2)	2024	2023
Roger Konieczny - Reeve	\$ 65,900	\$ 22,608	<b>\$ 88,508</b>	\$ 86,683
Kevin Bentley – Deputy Reeve	57,242	20,749	<b>77,991</b>	75,367
Joseph Nafziger	56,300	20,518	<b>76,818</b>	75,367
Eric Anderson	56,300	20,518	<b>76,818</b>	75,367
Clifford Wowdzia	56,300	20,518	<b>76,818</b>	75,367
Tara Kuzio	60,159	21,448	<b>81,607</b>	81,070
Carl Ogrodnick	56,300	20,518	<b>76,818</b>	75,367
Chief Administrative Officer	175,875	44,269 (3)	<b>220,144</b>	185,475
Interim Chief Administrative Officer	-	-	-	26,867
Designated Officer 1	86,775	19,512	<b>105,927</b>	142,731
Designated Officer 2	60,392	16,893	<b>77,285</b>	-

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Employer’s share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
3. Benefits and allowances figures also include the employer’s share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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14. Local Authorities Pension Plan

Employees of the municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The municipality is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount.

Total current service contributions by the municipality to the LAPP in 2024 were \$269,855 (2023- \$265,067). Total current service contributions by the employees of the municipality to the Local Authorities Pension Plan in 2024 were \$241,046 (2023 - \$237,034).

At December 31, 2023, the LAPP disclosed an accounting surplus of \$15.057 billion.

15. Financial instruments

The municipality's financial instruments consist of cash and temporary investments, accounts receivable, investments, and accounts payable and accrued liabilities. It is management's opinion that the municipality is not exposed to significant interest or currency risk arising from these financial instruments.

The municipality is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the municipality provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

16. Recent accounting pronouncements published but not yet adopted

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2025, the County will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption can vary, certain standards must be adopted concurrently.

The Conceptual Framework for Financial Reporting in the Public Sector

The Conceptual Framework for Financial Reporting in the Public Sector, is the foundation for public sector financial reporting standards. It replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.

*(continues)*

**COUNTY OF MINBURN NO. 27**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2024**

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This revised framework is effective for fiscal years beginning on or after April 1, 2026. Early adoption is permitted. The conceptual framework is to be applied prospectively.

PS 1202 - Financial Statement Presentation

The Canadian Public Sector Accounting Board issued a new guideline, PS 1202 Financial Statement Presentation. The new reporting model builds upon existing section PS 1201 of the same name, to better respond to the need for understandable financial statements. The key aspects of this guideline are:

- Statement of financial position - statement has been restructured to present total assets, then total liabilities to arrive at net assets/liabilities.
- Statement of Net Financial Assets (Liabilities) - new statement that will display a revised calculation of net debt. Option to present the net financial assets/liabilities indicator at the bottom of statement of financial position.
- Statement of Changes in Net Assets (Liabilities) - new statement that will show a reconciliation between opening and closing balances of each component of net assets or net liabilities.
- Statement of Cashflow - restructured such that financing activities will be separated from other items on the statement. Allowing the statement to highlight net cash before financing activities.
- Budget - requirement for presentation of budget figures using the same basis of accounting, accounting principles, scope of activities and classifications as the actual amounts.

The new standard, along with related consequential amendments, will be effective for fiscal years beginning on or after April 1, 2026, with earlier adoption permitted if the corporation adopts the revised conceptual framework at the same time.

17. Change in accounting policies

Effective January 1, 2024, the County adopted PS 3160 Public Private Partnerships (P3), PS 3400 Revenue and PSG-8 Purchased Intangibles prospectively.

These new accounting policies have no current or historical impact on the presentation of these statements.

18. Budget amounts

Budget amounts are included for information purposes only and are not audited.

19. Approval of financial statements

Council and Management have approved these financial statements.



# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_ Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

**AMENDING AGREEMENT** entered into this \_\_\_\_ day of January, 2025.

**BETWEEN:**

**COUNTY OF MINBURN NO. 27**  
(hereinafter referred to as the "County of Minburn")

- and -

**MUNICIPAL DISTRICT OF WAINWRIGHT NO.61**  
(hereinafter referred to as the "MD of Wainwright")

**ICF AMENDING AGREEMENT**

WHEREAS the County of Minburn and the MD of Wainwright have entered into an Intermunicipal Collaboration Framework dated February 10, 2020 (the "ICF"); and

AND WHEREAS Ministerial Order No. MSD: 024/23 provides that the date by which a municipality must review an intermunicipal collaboration framework is amended from at least every five years to at least every seven years (the "Ministerial Order");

AND WHEREAS the County of Minburn and the MD of Wainwright wish to amend the ICF to reflect the extended timeline in the Ministerial Order to review the ICF.

NOW THEREFORE the County of Minburn and the MD of Wainwright covenant and agree with each other as follows:

1. Section B(3) of the ICF is replaced with the following:

It is agreed by the Municipalities that the Councils shall review at least once every seven years, commencing no later than 2027, the terms and conditions of the agreement.

2. Except for the foregoing amendment, the ICF shall continue in full force and effect and binding in accordance with its terms.

*[Signature Page to Follow]*

IN WITNESS WHEREOF the County of Minburn and the MD of Wainwright have affixed their corporate seals as attested by their duly authorized signing officers as of the first day above written.

MINBURN COUNTY NO. 27

MUNICIPAL DISTRICT OF WAINWRIGHT

NO.61

\_\_\_\_\_

Reeve

\_\_\_\_\_

Chief Administrative Officer

\_\_\_\_\_

Reeve

\_\_\_\_\_

Chief Administrative Officer





# Council Request for Decision (RFD)

Title: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

Department: \_\_\_\_\_

**Recommendation:**

**Background:**

See Appendix

**Legislative Guidance:**

Provincial  Municipal  None

*Details:*

**Council Priorities Chart:**

Yes  No

*Details:*

**Previous Council Direction:**

**Financial Implications:**

Capital  Operations  Other

*Details:*

**Communication and Engagement:**

**Implementation Timeline:**

**Attachments:**

Prepared By: \_\_\_\_\_

Reviewed By: \_\_\_\_\_



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

---

**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

---

**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

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**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

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**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

---

**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

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**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## REEVE AND COUNCIL REPORTS

**Name:** \_\_\_\_\_ **Division:** \_\_\_\_\_

**For Presentation at** \_\_\_\_\_ **Council Meeting**

**From Date:** \_\_\_\_\_ **To Date:** \_\_\_\_\_

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**County Meetings (include date):**

**Boards and Committee Meetings (include date):**

**Education and Professional Development (include date):**

**County of Minburn Functions and Events (include date):**



## **Office of the CAO Report**

**For Presentation at** April 22, 2025 **Council Meeting**

**From Date:** March 15, 2025

**To Date:** April 17, 2025

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### **Internal Meetings:**

- Council Meeting – March 20
- SLT Meeting – March 31
- Committee of the Whole Meeting – April 16

### **External Meetings:**

- Town of Vegreville Recreation Agreement Meeting – March 21

### **Education and Professional Development:**

- RMA Spring Conference – March 17 to March 19
- Provincial Priorities Act Webinar – April 3
- Dashboards and Digital Data Webinar – April 10

### **Senior Leadership Team Support:**

- 2025 Municipal Election and Elected Official Training
- Boards and Committees Terms of Reference
- Agreements and Contracts Review
- Council Meeting Packages
- Policy and Bylaw Development
- ICF Agreement Discussions
- Winter Maintenance Policy
- Community Investment Policy
- Council Policy and Bylaw Review
- Budget 2025
- Use of Coat of Arms and Logo Procedure



## ADMINISTRATION REPORTS

**Name:** Norm De Wet

**Department:** Operations

**Reviewed by:** Pat Podoborzny

**For Presentation at:** April 22, 2025, County Council meeting.

**From Date:** March 21, 2025

**To Date:** April 17, 2025

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### Fleet/Shop Update:

- The final Cat 160 Grader ordered in 2024 has been delivered and is in service.
- Unit 332, Cat 160 has been advertised for sale by tender. The advertisement has been posted on APC and sent to relevant parties. Bid information will be presented to Council in May.
- Administration is currently working on the 2026 equipment capital plan to be presented to Council in the coming months to allow for timely equipment orders and refurbishment planning.

### Public Works Update:

- Construction plans have been finalised and will be completed in the following order:
  - Div. 2 - Twp Rd 484, RR 102 to 103
  - Div. 3 - RR 85, south of Twp Rd 512
  - Div. 1 - Twp Rd 490, RR85
- With all bridge tenders closed, the following partial schedule is available. An updated schedule will be provided to Council once finalized.
  - Div. 3 – BF 78718 (Bridge Culvert) – Twp 512 West of RR 80
    - May 6, 2025, to June 4, 2025
  - Div. 7 – BF 75589 (Bridge Culvert) – Twp 532 West of RR 155
    - June 8, 2025, to July 1, 2025
  - Div. 5 – BF 01819 (Bridge Culvert) – RR 123 North of Twp 510
    - July 8, 2025, to August 1, 2025
- Preparation for the calcium program is underway and is expected to begin the week of April 28, 2025.
- The pre-construction meeting for the gravel program is scheduled for April 30, 2025, with work set to begin on May 20, 2025, in Div. 1.
- Crews have had a busy spring runoff season focused on steaming and drainage control. Repairs for washouts and related issues are currently underway.

### **Contracted Services:**

- The tender for the STIP projects BF 01195 (Div. 5) and BF 75604 (Div. 7) closed on April 2, 2025. A total of 13 bids were received, and the award recommendation will be presented at the April 22, 2025 County Council meeting.
- The tender for the final STIP project, BF 74718 (Div. 1), and the additional maintenance project, BF 1865 (Div. 4), closed on April 11, 2025. 5 bids were received, and the award recommendation will also be presented at the April 22, 2025 County Council meeting.
- In accordance with the CAO's approval and the County's Procurement Purchasing Policy, MPE has been awarded the contract for the Hamlet of Lavoy Utility Asset Management Plan at a total contract cost of \$49,368.00. The final report is expected to be available for the July 2025 Committee of the Whole meeting. Two other cost estimates were received for this project:
  - ROHI Engineering - \$49,839.50
  - SE Design and Consulting - \$64,967.00

### **Agricultural Services Update:**

- Brushing Program has completed 29,150 meters as of April 11, 2025.
- The Agricultural Services Department Compiling information on livestock numbers, premises identification numbers and other various items for animal health, and livestock emergencies.
- The County of Minburn explosive magazine permit from Natural Resources Canada was renewed.
- The County of Minburn pesticide service registration was renewed.
- The Agricultural Services Department received news from Alberta Ag & Irrigation that compound 1080 for control of coyotes will become available again later this year. More details will be shared closer to the time.

### **Waste Management:**

- The contract with Three Guys and a Small Fry has been renewed for a three-year term with approval from the CAO, in accordance with Policy AD 1008-01: Procurement Purchasing Policy. The contract includes an upset limit of \$34,650.00 annually, excluding GST, for the full three-year period.



## ADMINISTRATION REPORTS

**Name:** Davin Gegolick

**Department:** Planning and Community Services

**Reviewed by:** Pat Podoborzny

**For Presentation at:** April 22, 2025 Council Meeting

**From Date:** March 13, 2025

**To Date:** April 15, 2025

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### Planning Update:

- Issued development permits:
  - Personal storage building (Lavoy)
  - House addition (Pt. SE 22-51-15-4)
  - Mobile home (Lavoy)
  - Farm storage building (West ½ NW 31-53-14-4)
  - Mobile home (NE 9-51-13-4)
  - Shipping container (Pt. NW 29-52-14-4)
  - Personal storage building (Pt. SE 13-51-8-4)
  - Farm storage building (SW 6-53-15-4)
  - Personal garage/greenhouse (Pt. SE 13-51-8-4)
  - Farm shop (Pt. NE 7-51-8-4)
- Provided support on development inquiries to Village of Mannville CAO
- ATCO Electric 7L65 Line Rebuild project update:
  - Phases 1 and 2 are powered
  - Phase 3 is complete, no construction during summer
  - Switch over from the old line of Phase 3 in Nov/Dec 2025
- The Government of Alberta launched the Vegreville Flood Study – seeking public feedback on draft flood inundation maps that support local emergency response as well as the draft flood hazard maps that define floodway and flood fringe areas.

### Subdivision Update:

- Applications received: file #06-2025
- Completed inspections: file #03-2025, 04-2025
- Endorsed Subdivision file #05-2024

**Economic Development Update:**

- 2025 Crossroads projects: Unsuccessful in NRED Program grant but will be proceeding with Communications Project and FDI Strategy.

**Community Services:**

- Cemetery survey project update – surveyor installing markers April 21, should be complete by end of May. Cemeteries have been added to GIS site.
- Hamlet Cleanup program application closed April 18. Cleanup to occur within first 2 weeks of May.
- Launching volunteer opportunities page on website during National Volunteer Week.

**Attachments:**

- RFD – Subdivision File #03-2025
- RFD – Subdivision File #04-2025
- RFD – Community Investment Program
- RFD – Hamlet Cleanup Program Applications



## ADMINISTRATION REPORTS

**Name:** Mike Fundytus

**Department:** Protective Services

**Reviewed by:** Pat Podoborzny

**For Presentation at:** April 22, 2025 Council Meeting

**From Date:** March 12, 2025

**To Date:** April 14, 2025

### Fire Department Update:

Call Type	Date	Details	Station Dispatched
MVC	March 13	MVC Hwy 16 RR 83 5:32pm 6 POC members attended	Mannville
False Alarm	March 13	Report of teenagers trying to burn a vehicle. Could not locate anything 6:16pm 1 FTE 4 POC attended.	Innisfree
Medical	March 13	County Medical 6:52 PM 6 POC members attended	Mannville
Medical	March 17	Village Medical 11:04pm Fire arrived 8 minutes before EMS. 1 FTE 1 POC member attended the call	Innisfree
False Alarm	March 19	53014 Hwy 857 8:44pm	Vegreville
Medical	March 21	Village Medical 6:22pm Fire arrived 27 minutes and 15 seconds before EMS 1 FTE 2 POC attended.	Innisfree
MVC	March 28	Hwy 16 near veg Semi blocking hwy. 8:38am	Vegreville
MVC	March 28	Train vs Semi TWP 504. 11:18am 1 FTE 4 POC attended.	Innisfree
False Alarm	March 30	Hwy traffic called in fire found to be oilfield site flaring gas. 1:01am 4 POC members attended	Mannville
Structure Fire	March 31	Oven Fire in Village 5:50pm. 10 POC members attended	Mannville

MVC	April 1	MVC Hwy 16 Hwy 881 3:34 am 4 POC members attended	Mannville
Medical	April 1	Village Medical 9:07 pm Fire arrived 24 minutes 35 seconds before EMS 2 POC members attended	Innisfree
Medical	April 2	County Medical 11:34 am Fire arrived 45 seconds before EMS. Delay in fire leaving hall due to staffing shortage in Mannville. 1 FTE 3 POC members attended.	Mannville/Innisfree
Medical	April 4	Village medical 11:16 am Fire arrived 12 minutes 37 seconds before EMS 2 FTE members attended no POC members available.	Innisfree
Vehicle Fire	April 5	Twp 549 RR 145. Veg Fire called for tender support 2 POC members from MCFD attended.	Vegreville/Innisfree
Medical	April 9	County Medical 7:27pm Fire arrived 23 minutes 34 second before EMS. 1 FTE 4 POC attended	Innisfree

- Total Fire Responses:
  - Mannville – 6
  - Innisfree – 9
  - Vegreville – 2
- Currently issuing fire permits till April 30<sup>th</sup>.
- Current staffing in protective services is 1 FT Director, 1 FT Emergency Responder (term), 29 paid on call firefighters (13 Innisfree Station 16 Mannville station). 1 paid on call firefighter is on medical leave, 1 member not attending calls or training regularly.
- UTV firefighting skid unit is arriving April 25<sup>th</sup>.
- Received a letter from the province, we were not successful in our bid for a Wildland Urban Interface team.
- Innisfree Fire Hall reno is complete.
- 2 members completing NFPA 1041 Level 1 training.
- 4 members completing NFPA 1140 Wildland firefighter training.
- Updating job description for FTE to include Bylaw enforcement

**Emergency Management Update:**

- Emergency Management Act and Regulations Amendments
  - Emergency orders now must be published
  - Local authorities must publish details of why they exercised emergency powers
  - The act now requires evacuation plans in municipalities ERP

**OH&S Update:**

- Updating training records and ensuring training is up to date.

**RCMP Liaison :**

- Nothing to report



## ADMINISTRATION REPORTS

Name: \_\_\_\_\_ Department: \_\_\_\_\_

Reviewed by:

For Presentation at: \_\_\_\_\_ Council Meeting

From Date: \_\_\_\_\_ To Date: \_\_\_\_\_

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Department Updates:

**Department Updates Cont'd.:**

**Attachments:**



**County of Minburn No. 27**  
**2025 Statement of Financial Position**  
*As At March 31, 2025*

<b>FINANCIAL ASSETS</b>	<b>Mar/2025</b>	<b>Feb/2025</b>	<b>Dec/2024</b>
Cash & Temporary Investments	22,395,672	23,909,104	28,466,857
Receivables			
Taxes & Grants in Place of Taxes Receivable	342,638	412,379	392,128
Due From Governments	222,125	173,465	130,155
Trade & Other Receivables	808,875	679,522	1,224,935
Long Term Receivables	137,557	271,373	287,402
Land Held for Resale	171,949	171,949	171,949
<b>Total Financial Assets:</b>	<b>\$ 24,078,817</b>	<b>\$ 25,617,792</b>	<b>\$ 30,673,426</b>
<b>LIABILITIES</b>	<b>Mar/2025</b>	<b>Feb/2025</b>	<b>Dec/2024</b>
Accounts Payable & Accrued Liabilities	8,127,665	8,168,823	11,742,616
Asset Retirement Obligation	3,388,544	3,388,544	3,388,544
Deposit Liabilities	-	-	-
Deferred Revenue	748,790	748,790	729,290
Employee Benefit Obligations	- 95,560	- 93,791	330,460
<b>Total Liabilities:</b>	<b>\$ 12,169,439</b>	<b>\$ 12,212,367</b>	<b>\$ 16,190,910</b>
<b>Net Financial Assets:</b>	<b>\$ 11,909,377</b>	<b>\$ 13,405,425</b>	<b>\$ 14,482,516</b>
<b>NON-FINANCIAL ASSETS</b>	<b>Mar/2025</b>	<b>Feb/2025</b>	<b>Dec/2024</b>
Tangible Capital Assets	36,404,608	36,404,608	36,404,608
Inventory for Consumption	22,022,212	22,023,017	21,935,517
Prepaid Expenses	869	80	285,476
<b>Total Non-Financial Assets:</b>	<b>\$ 58,427,688</b>	<b>\$ 58,427,704</b>	<b>\$ 58,625,600</b>
<b>ACCUMULATED SURPLUS:</b>	<b>\$ 70,337,065</b>	<b>\$ 71,833,129</b>	<b>\$ 73,108,117</b>
<b>Difference:</b>	<b>-\$ 2,771,051</b>	<b>-\$ 1,274,987</b>	



**County of Minburn No. 27**  
**2025 Revenue & Expenditure Report**  
*For Month Ending March 31, 2025*

<b>REVENUE</b>	<b>2025 Current Month</b>	<b>2025 Year-To-Date</b>	<b>2025 Budget</b>	<b>% of Budget Used</b>	<b>Same Period Last Year</b>
Net Municipal Taxes	- 136,667	- 394,159	18,984,421	-2.1%	-3.4%
User Fees & Sale of Goods	32,518	49,765	325,550	15.3%	12.1%
Government Transfers	5,037	48,004	4,583,949	1.0%	0.2%
Investment Income	36,128	81,224	529,500	-15.3%	-22.5%
Penalties & Costs on Taxes	625	95,852	122,400	78.3%	60.3%
Gain on Disposal of Tangible Assets	-	-	-	N/A	1736.4%
Other	6,992	20,212	179,000	11.3%	3.2%
<b>Totals:</b>	<b>-\$ 55,368</b>	<b>-\$ 261,550</b>	<b>\$ 24,724,820</b>	<b>-1.1%</b>	<b>0.0%</b>

<b>EXPENDITURES</b>	<b>2025 Current Month</b>	<b>2025 Year-To-Date</b>	<b>2025 Budget</b>	<b>% of Budget Used</b>	<b>Same Period Last Year</b>
Administrative & Legislative	231,864	657,851	3,004,455	21.9%	11.0%
Fire Protection & Safety Services	64,363	243,691	1,450,530	16.8%	14.2%
Emergency Dispatch Services	-	-	18,000	0.0%	128.9%
Policing Services	-	184,177	250,000	-73.7%	0.0%
Bylaw Enforcement, Health & Safety	2,075	6,084	45,400	13.4%	28.1%
Roads, Streets, Walks, Lights	1,080,485	1,521,115	13,982,121	10.9%	15.2%
Water Supply & Distribution	14,127	30,851	244,500	12.6%	7.0%
Wastewater Treatment & Disposal	4,233	10,249	93,900	10.9%	11.9%
Waste Management	4,544	21,497	325,870	6.6%	30.5%
Family & Community Support Services	-	42,102	168,409	25.0%	25.0%
Cemeteries	2,976	6,839	118,122	5.8%	10.6%
Planning & Economic Services	18,281	62,682	584,845	10.7%	19.7%
Agricultural Services Board	16,735	48,296	588,931	8.2%	8.8%
Recreation & Library Services	1,012	42,421	869,249	4.9%	4.8%
<b>Totals:</b>	<b>\$ 1,440,696</b>	<b>\$ 2,509,501</b>	<b>\$ 21,744,332</b>	<b>11.5%</b>	<b>14.0%</b>

**Difference:** -\$ 2,771,051

**COUNTY OF MINBURN NO. 27**  
**2025 Monthly Progress Report - At March, 2025**

~Final~

Decision Papers - Operating								
Project Name	20%	40%	60%	80%	100%	Budget	Spent	Comments
Staff Remuneration / Compensation						\$ 140,000	N/A	Implemented January 1/2025 - Ongoing costs
Admin Bldg. Mechanical & Electrical Study						\$ 52,500	\$ 1,980	Awarded to TWS; site visit completed in November; waiting on report & additional testing
Financial ERP System Replacement						\$ 200,000	\$ 203,923	Contract awarded; system process discovery in progress
Emergency Responder Permanent Employee						\$ 97,200		
MRF 360 Degree Video of County						\$ 40,000		MRF will complete road scanning May to July 2025
Crossroads Capacity Building Projects						\$ 60,000		CECI grant approved for \$30K. Municipal contribution is remaining \$30K. Project to commence in 2025
Communications Project/Dev. Package						\$ 100,000	\$ 50,000	2024 SCOP grant approved for \$90K. Project total is \$100K. Municipal contribution (split by partners is \$10K). Project to commence in 2025
Lavoy Infrastructure Assessment						\$ 60,000		Generating scope of work internally
Cemetery Survey / GIS Project						\$ 140,000	\$ 48,129	Survey plans delivered, GIS site to be developed by April, monuments will be installed by April.

Decision Papers - Capital								
Project Name	20%	40%	60%	80%	100%	Budget	Spent	Comments
Fire Fighting Utility Terrain Vehicle						\$ 65,000	\$ 41,986	
Admin Bldg. Front Entry Rehabilitation						\$ 78,000	\$ 31,865	Door completed January 2025
New Fire Truck - Unit #910 Replacement						\$ 275,000	\$ -	Tender awarded to Fort Gary
Innisfree Fire Station Cold Storage Upgrade						\$ 115,000	\$ 77,322	Tender awarded to Fullswing Construction; work is underway
Innisfree Fire Turnout Gear Mobile Lockers						\$ 13,000		
Turn Out Gear Decontamination Extractors						\$ 23,000	\$ 23,994	
Unit #518 Motor Scraper - Refurbishment						\$ 183,000	\$ 33,120	Refurbishment complete and ready for construction.
Fleet Truck Replacement (2)						\$ 130,000		Tender closed and approved by Council. Fleet trucks on order.
Skidsteer Sweeper						\$ 15,000		Waiting on Case annd Bobcat for pricing.
2025 CAT 160 Motor Graders (2)						\$ 1,339,620	\$ 669,810	Both graders delivered and in service
Vegreville Fire Truck						\$ 320,000		
BF75589 Bridge Work / Engineering						\$ 646,000	\$ 62,750	Tender approved wit TerraPro Inc.
Ranfurly Sidewalk Rehabilitation						\$ 47,300		Administration working on updated pricing.
Bridges (STIP Approved 4 Capital Bridges)						\$ 1,992,000		Tenders going to Council in April.

Road Maintenance Activities								
Road Projects	20%	40%	60%	80%	100%			Comments
Road Construction								Program approved by Council and starting May 1
Gravel Haul Program								
Oiling Projects								Oiling Program planned going to COW in April
Dust Controls								Taking Applications with a planned start the final week of April
Roadside Mowing								
Roadside Brushing								approximately 24650m completed

March 20, 2025

Via email: [info@minburncounty.ab.ca](mailto:info@minburncounty.ab.ca)

County of Minburn Reeve & Council  
4909 – 50<sup>th</sup> Street  
Vegreville, AB T9C 1R6

**Re: Regional Recreation Feasibility Study – Presentation to Council**

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Dear Reeve Konieczny and Council,

I am writing on behalf of the Regional Recreation Feasibility Study (RRFS) Steering Committee to invite all Town Councils involved in our current project to attend an upcoming presentation by Orange Crow Leadership (OCL). OCL and the Steering Committee have been meeting since September to develop a recreation facility plan to accommodate local and regional users. The final report is nearing completion, and we are excited to share the results with you.

We are looking to schedule the presentation between May 12 and June 13, 2025, and would appreciate your input on available dates. Members are welcome to attend the presentation in-person, but virtual attendance options will also be offered. Kindly provide your council's availability by April 25, 2025, and we will do our best to select a date that accommodates the majority of attendees.

For those unable to attend the presentation, we will be recording the session, and the recording will be made available to all participants shortly after the event.

Thank you for your time and support of this project. We look forward to your participation and hearing from you soon.

Sincerely,



Lesley Kucherawy  
Legislative Administrator

cc: Reeve Roger Konieczny  
Deputy Reeve Kevin Bentley  
CAO Pat Podoborzny

**COUNCIL MEETING ACTION ITEMS**

<b>Action List Item No.</b>	<b>Motion No.</b>	<b>Meeting Date</b>	<b>Description</b>	<b>Percentage Completed</b>	<b>Person Responsible</b>	<b>Date Completed</b>	<b>Notes</b>
2265	2023-149	19-Jun-23	Review Code of Conduct Bylaw No. 1280-19.	50%	Pat		Waiting on province to release new standards for Council Code of Conduct.
2367	2024-256	16-Dec-24	Sell 1954 International Fire Truck to Village of Innisfree for one dollar	100%	Pat/Jay	11-Mar-25	Bill of Sale rec'd insurance cancelled
2376	2025-031	23-Jan-25	Increase Non-Residential Education Tax rate for 2025 and 2026 years.	50%	Jay/Dwight		To be completed as part of the Tax Rate Bylaw preparation in April/May
2379	2025-056	18-Feb-25	Renew FCM Membership	100%	Jay	11-Mar-25	Invoice signed, FCM renewal to be processed with payment in March 2025
2384	2025-066	18-Feb-25	Advise Keith Austin Construction on gravel contract	100%	Norm/Jay	12-Mar-25	Completed
2387	2025-076	20-Mar-25	Enter into an agreement for Intermunicipal Subdivision and Development Appeal Board services	50%	Davin/Pat		Letter sent to Lamont County requesting to be part of regional SDAB, awaiting response.
2388	2025-077, 2025-078, 2025-079, 2025-080, 2025-081	20-Mar-25	Remove rescinded policies OP 9004-01-A Annual Safety Allowance, OP 9010-01 – Contractor Heavy Duty Equipment Moving Costs, OP 9012-01 Basic Tools Motor Grader, Policy OP 9013-01 Gravel Truck Owner Operators Liability Insurance and WCB and Policy OP 9017-01-A Application of Road Oil by Parties other than the County from the server and County website	100%	Audra	21-Mar-25	Completed
2389	2025-082	20-Mar-25	Enter into contract with TerraPro Inc. for replacement of BF BF 01819, BF 75589, and BF 78718 for \$1,555,332 excluding GST	100%	Norm	04-Apr-25	Completed
2390	2025-084	20-Mar-25	Proceed with sale of Unit 334, John Deere Grader to Brandt Tractor for \$90,000	100%	Norm	02-Apr-25	Completed
2391	2025-086	20-Mar-25	Notify Health Care Providers Attraction and Recruitment Committee that their funding request in the amount of \$7,325.50 was approved	50%	Pat/Jay		Processed cheque requisition on March 26, 2025, paid April 11, 2025
2392	2025-087	20-Mar-25	Enter into an agreement with Capital Capital Region Assessment Services Commission for the provision of assessment review board services	25%	Jay		Membership request sent March 24, 2025. Awaiting Descision from CRASC on or after April 20, 2025
2393	2025-088	20-Mar-25	Send signed Amending ICF Agreement to County of Two Hills	95%	Pat/Audra	21-Mar-25	Emailed agreement. Waiting to receive a copy with their signatures
2394	2025-089	20-Mar-25	Send signed Amending ICF Agreement to Beaver County	100%	Pat/Audra	21-Mar-25	Mailed signed agreement - requested original
2395	2025-090	20-Mar-25	Send signed Amending ICF Agreement to Town of Vegreville	100%	Pat/Audra	21-Mar-25	Hand delivered signed agreement
2396	2025-091	20-Mar-25	Send signed Amending ICF Agreement to Village of Innisfree	100%	Pat/Audra	21-Mar-25	Emailed signed agreement
2397	2025-093	20-Mar-25	Send letter to Dave & Kathy Osinchuk advising winter road closures will be reviewed prior to winter 2025-2026	100%	Pat/Norm	02-Apr-25	Letter sent to Dave & Kathy Osinchuk